

Fiscal 2004

Executive Summary

**Board of Estimates
Proposed Budget Plan**

*City of Baltimore
Martin O'Malley, Mayor*

EXECUTIVE SUMMARY

Table of Contents

Electronic Edition

Mayor's Message.....	iii
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Introduction

Municipal Organization Chart.....	3
The Budget-Making Process	5

Summary of Recommendations

Recommended Budget Appropriation Levels	9
Total Operating and Capital Appropriations by Fund.....	10
Operating and Capital Budget Fund Distribution	12

Revenue

Economic Outlook and the Economy.....	15
General Fund Revenue Forecast.....	17
Energy Tax Rate Calculation.....	25
Tax Expenditures - Real Property Tax Credits	26
Calculation of Estimated Property Tax Base Yield	30

Operating Budget

Operating Budget Plan	33
Operating Budget Comparison	
Agency Requests and Prior Year Budget by Agency and Fund	47
Summary by Fund.....	51
Internal Service Fund.....	51
Agency Requests and Prior Year Budget by Agency, Program and Fund	52
Operating Budget Changes	
Permanent Full-Time Positions by Agency and Fund	63
Permanent Full-Time Positions – Summary by Fund.....	66
Permanent Full-Time Positions by Agency, Program and Fund	67

Capital Budget

Capital Budget Plan Highlights	79
Total Capital Appropriations.....	81
Fund Distribution by Agency Detail	82

Revenue Detail by Fund

General Fund (Operating and Capital Budgets)	85
Motor Vehicle Fund (Operating and Capital Budgets)	91
Parking Management Fund (Operating and Capital Budgets).....	92

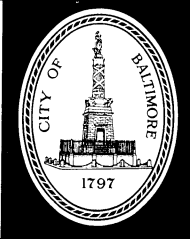
Convention Center Bond Fund (Operating and Capital Budgets).....	93
Waste Water Utility Fund (Operating and Capital Budgets).....	94
Water Utility Fund (Operating and Capital Budgets).....	95
Parking Enterprise Fund (Operating and Capital Budgets).....	96
Loan and Guarantee Enterprise Fund (Operating and Capital Budgets)	97
Conduit Enterprise Fund (Operating and Capital Budgets)	98
Federal Grants (Operating Budget)	99
State Grants (Operating Budget)	102
Special Grants (Operating Budget)	104

Appendix

Glossary	109
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CITY OF BALTIMORE

MARTIN O'MALLEY, Mayor



OFFICE OF THE MAYOR

250 City Hall
Baltimore, Maryland 21202

April 23, 2003

The Honorable Sheila Dixon, President
And Members of the City Council
City Hall, Room 400
Baltimore, Maryland 21202

Re: Fiscal 2004 Proposed Ordinance of Estimates

Dear Madam President and Council Members:

It is my duty and privilege to submit the Fiscal 2004 proposed Ordinance of Estimates. Together over the past three years, we have made the, sometimes, difficult decisions necessary to invest in Baltimore's turnaround and safeguard the city's future. Stagnant revenue growth underscores our innumerable fiscal challenges that range from a lingering national recession, diminished support from our State and federal governments, and still unmet local homeland security needs. Despite these challenges, we continue to make every effort to not only sustain, but build on Baltimore's momentum.

While this document is primarily about the future, I believe it is instructive to review what we have achieved in three years by investing in our common priorities. A government's budget is a reflection of a society's values. It is where airy policy statements become concrete actions. It is the clearest statement of what our elected leaders believe is important, and where they are willing to invest our limited resources.

When we began this work, together, Baltimore was the most violent big city in America. The federal government had pronounced Baltimore the most addicted city in America. To many people, Baltimore was a national symbol of the hopelessness of urban blight. And too many of us had bought into this culture of failure.

In three years, we have begun to turn around the most prominent of Baltimore's challenges. By pairing effective law enforcement strategies, which have been proven in other cities, with the nation's most effective drug treatment program, we are achieving best-in-the-nation results:

- As the rest of the country experiences its first violent crime increase since 1991, Baltimore has achieved a three-year reduction in violent crime of 29.0%. In 2002 alone, violent crime dropped by 9.0%, shootings by 26.0%, rape by 34.0%, robberies by 28.0%.



- Through adding five new substance abuse treatment facilities for the first time in 30 years and increasing drug treatment slots and funding by more than 35.0 % and 50.0 %, respectively, Baltimore has recorded the largest two-year drop (18.0% decrease) in drug-related hospital emergency department (ED) visits in the nation, the largest two-year drop (36.0% decrease) in heroin-related ED visits in the nation and the second largest two-year drop (28.8% decrease) in cocaine-related ED visits in the nation.

By effectively tackling the twin ills of violence and addiction, we are proving that, if we work together, change is not only possible, it's inevitable. Even our seemingly most intractable problems are within our power to improve.

The Safest Big City In America

Our goal in public safety remains very simple. Baltimore will go from being the most dangerous big city in America to being the safest big city in America – from worst to first. We are making significant progress toward our objective, but much work remains to be done.

We continue to invest in the men and women of the Baltimore City Police and Fire Departments who risk their lives to protect ours. Our progress towards making Baltimore the nation's safest city has been sustained despite the added operational and financial concerns of homeland security. The brave men and woman that make up the City's front line of first responders—police officers, firefighters, paramedics, and health care workers—already winning their respective wars against violence, drug addiction, and disease, now must confront new enemies and threats, but almost entirely within the confines of the City's existing resources and budgets. Their considerable efforts under the leadership of Police Commissioner Kevin Clark, Fire Chief William Goodwin, and Health Commissioner Dr. Peter Beilenson have already earned Baltimore praise as one of America's most prepared cities, but these efforts come with high cost. The more than \$14.0 million in new costs and redirected efforts that have been absorbed by the City in the time since September 11, 2001 come at the expense of other pressing needs. Our decision to take on these responsibilities has been a difficult, but necessary, step in the absence of leadership on this issue from our governmental partners.

Effective Efficient Government

Despite the national recession and additional costs and decreased revenues associated with the post-September 11th environment, we are able to make new investments in our priorities, like public safety and our City's young people – increasing funding for Baltimore's schools and, once again, the Department of Recreation and Parks – because we are controlling spending and more effectively managing our resources.

This year's General Fund budget proposal increases spending by just 1.6 % – from \$989.7 million to \$1,005.6 million – staying within our means. This stands in contrast with the Maryland State budget, which remains in a state of flux as of the printing of this document. It also differs from the federal budget, which, after several years of surplus now is projected to run deficits into the next decade that stretch into hundreds of billions of dollars. Continued budgetary uncertainty at the State and federal levels leaves City finances in a precarious condition as this proposed budget plan is predicated upon no further erosion in support from our State and federal partners.

The reality of the City's revenue outlook, coupled with the State and federal government's retreat from its responsibilities to cities such as Baltimore, necessitate conservative budgetary planning and aggressive financial monitoring. For the past two years, we integrated monthly budget updates into our CitiStat meetings to quickly identify and correct potential budget problems – rather than doing it once per year or quarterly. This increased scrutiny helped put the City in a good position to respond to changing economic conditions including:

- the containment of employee and retiree health and welfare benefits costs through the implementation of reasonable premium sharing arrangements. While City employees and retirees will still enjoy generous health and welfare benefits packages, these efforts will help the City better manage this portion of its budget that annually experiences double-digit percentage growth.
- the continued decline in overtime costs through better workforce management. Overtime expenditures for the primary CitiStat agencies (excluding increased prioritized spending for law enforcement activities) have decreased by \$23.0 million since Fiscal 2000.

Over the past three years, through CitiStat, we have made Baltimore's city government more accountable, more effective and more efficient. With the addition of CitiTrack and the 311 One-Call Center, we have also made government easier to use.

The private sector figured out, years ago, how to run a customer service operation that focuses on ease of use and certainty of results. Government has lagged behind. But by adding the front end of CitiTrack – which other cities, including Chicago, have perfected – with the back end and accountability of CitiStat, where Baltimore is the leader, we have become the first city to bring private sector efficiency to our public sector mission. Efforts such as the City's award-winning website, online crime mapping and bill payments options, and an easy-to-use minority business directory have garnered Baltimore's government a national reputation as evidenced by the City's inclusion on *Government Technology's* list of the "Top 25 Doers, Dreamers and Drivers" for information technology.

Building On Baltimore's Momentum

Despite still daunting challenges, what we have achieved, together, in three years proves what we can accomplish in the future. Government can and must continue to do a better job – virtually everything we do can be done better. But the people in Baltimore's neighborhoods and churches and stores and offices are, ultimately, responsible for changing Baltimore. The signs of our community's momentum abound:

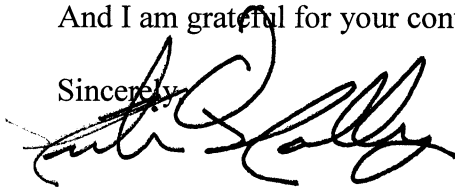
- Elementary school students have posted higher scores in reading, language arts, and mathematics at every grade level for each of the past three years.
- Average sales price of a home has risen from \$69,000 in 1999 to over \$104,000 in 2002 – a 50.0% increase.
- Ten thousand more Baltimore residents have jobs than three years ago.

- Building permit revenues have increased from around \$4.0 million in 1999 to over \$6.5 million in 2002.
- Small business owners in our Main Streets program have leveraged \$17.0 million in private investment and completed 97 exterior improvement projects. That's 64 new businesses along these corridors, creating nearly 100 new jobs.
- Minority awards for City contracts are quickly approaching our 30.0% participation goals, with more than \$80.0 million in contract awards going to minority and women-owned firms in 2002.
- The City, with the help of the private legal community, plans to have cleared title or taken possession of 5,000 abandoned properties, enabling us to free them up for private redevelopment and re-use by the end of the year.
- The number of children considered poisoned by lead paint has been reduced by 36.0% and the number of children most seriously poisoned has been reduced by 46.0%.
- Nine times fewer of our fellow citizens died of AIDS than in 1993 partly because last year we implemented a program of directly observed treatment of some of the most difficult to reach AIDS patients in the City.
- Response time to illegal dumping and dirty alley complaints is now measured in weeks as compared to months.
- Through our Believe campaign, people are again starting to do just that – Believe. Hundreds of Baltimore's most at risk are now being actively mentored by volunteers from our faith partners, thousands of residents are now seeking treatment for their addictions, and now we are in the process of distributing what will be 100,000 free Believe trash cans throughout communities across the city to show how much we believe that these areas can be rid of the grime and kept at a level at which all neighbors can be proud.

Consensus on the course we will follow already exists – there is more that unites us than divides us. All of us, regardless of class, race or place, want the same things. That has been apparent in the way we've come together to make Baltimore a safer, more just city.

Based on our experience of the past three years, I have faith that Baltimore will continue its rise. And I am grateful for your continued leadership in making it happen.

Sincerely,

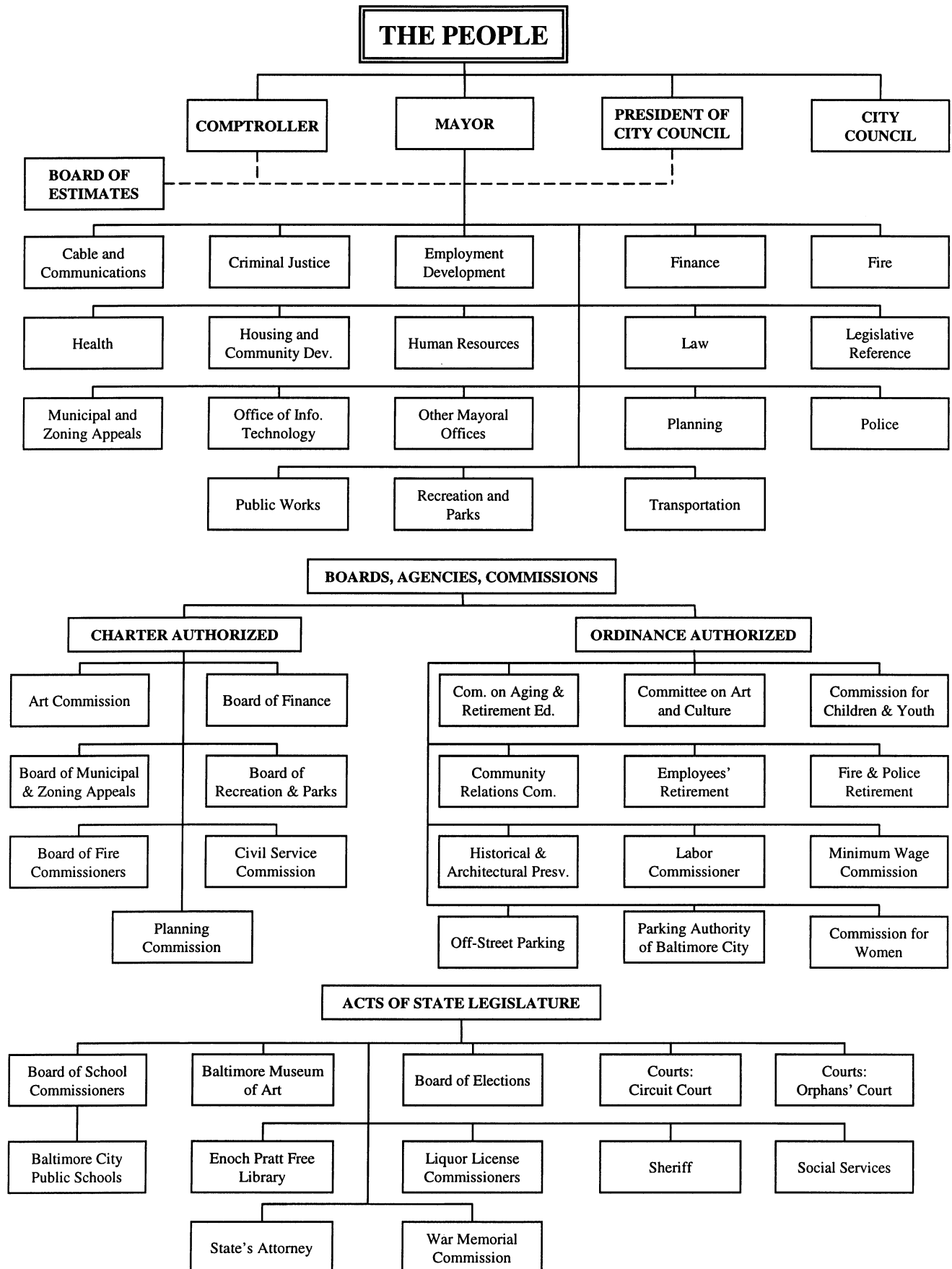


Martin O'Malley
Mayor

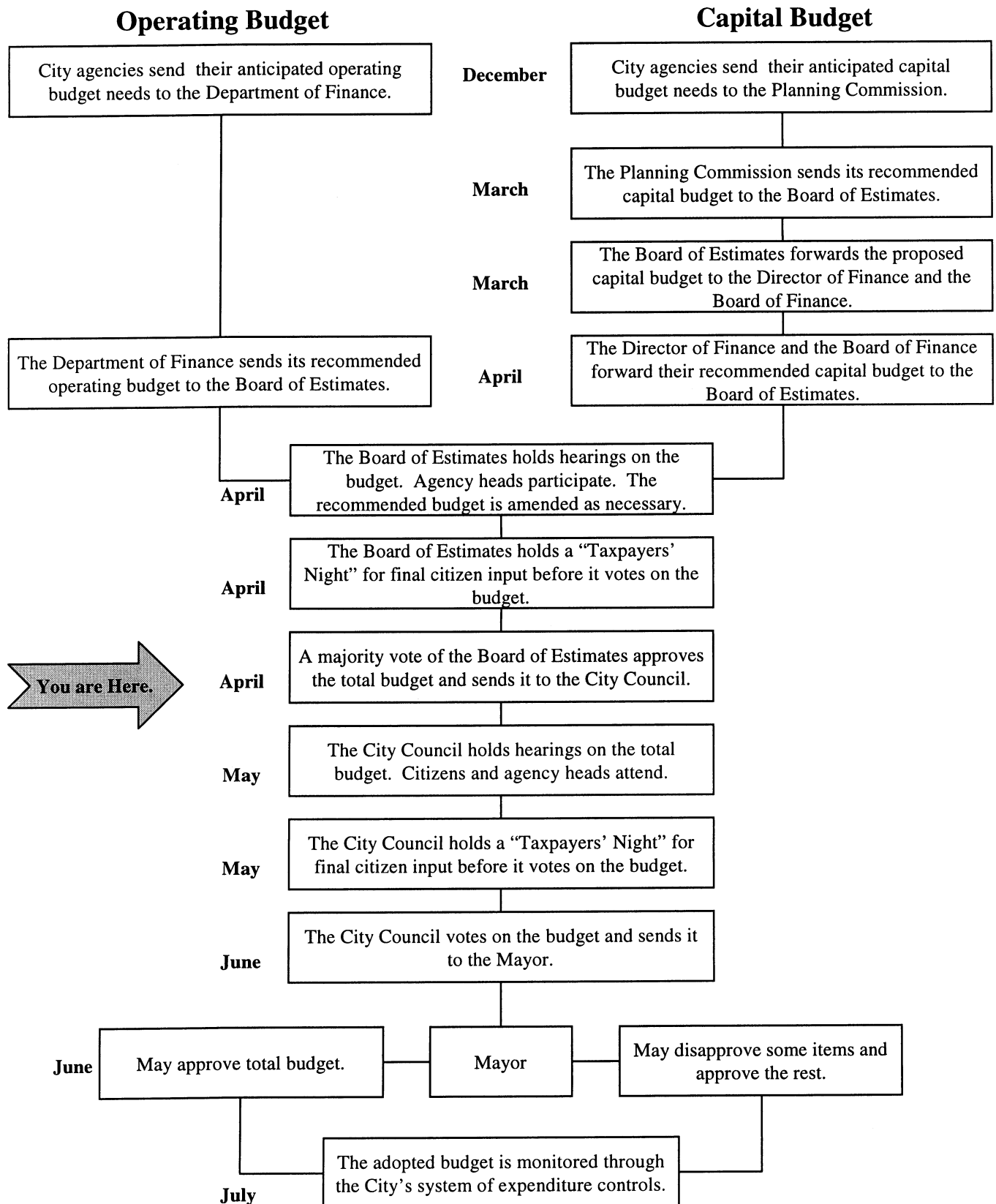
Fiscal 2004
Executive Summary

Introduction

MUNICIPAL ORGANIZATION CHART



The City of Baltimore's Budget Process



EXECUTIVE SUMMARY

The Budget-Making Process

Budget Requests

While Baltimore's fiscal year covers the period July 1 through June 30, the budget making process for the next ensuing year begins during the current fiscal year. Agency heads are provided with budget instructions and guidance for developing agency requests including a proposed funding level and general directions regarding the inclusion of new programs or the elimination of existing programs. During the fall of the current fiscal year, operating budget requests are formally submitted to the Finance Department and capital budget requests are submitted to the Planning Commission.

Review of Operating Budget Requests

The Department of Finance reviews the operating budget requests submitted by City agencies and prepares recommendations to ensure conformity with Citywide goals identified by the Mayor. The department submits recommendations of the Board of Estimates for their review and development of recommendations to the City Council.

Review of Capital Budget Requests

The Planning Commission reviews the capital budget requests submitted by City agencies and makes recommendations to ensure conformity with the first year of the six-year Capital Improvement Program. Agency requests are submitted with Planning Commission recommendations to the Board of Estimates. The Board of Estimates forwards the proposed capital budget to the Director of Finance and Board of Finance. After review their recommendations are forwarded to the Board of Estimates for review and development of recommendations to the City Council.

Board of Estimates Approval of Operating and Capital Budgets

The Board of Estimates conducts formal hearings with the heads of City agencies in regard to operating and capital budget requests. The Board of Estimates prepares a proposed Ordinance of Estimates to be submitted to the City Council. A message from the Mayor, as a member of the Board of Estimates, explains the major emphasis and objectives of the City's budget for the next ensuing fiscal year.

City Council Approval of Operating and Capital Budgets

The City Council conducts public hearings on the Ordinance of Estimates and may reduce or eliminate budget items, but may not increase or add new items. The City Council votes to pass the ordinance either with reductions to appropriations or as submitted. It is then forwarded to the Mayor who may disapprove some items of appropriations while approving the rest, but he may not increase or add budget items.

Ordinance of Estimates

This document is the means by which the City's budget is given legal effect after approval by the Mayor and City Council.

Fiscal 2004

Executive Summary

Summary of Recommendations

EXECUTIVE SUMMARY

Recommended Budget Appropriation Levels

The total Fiscal 2004 appropriation plan proposed by the Board of Estimates for the City of Baltimore is \$2.2 billion. This is an increase of \$66.7 million or 3.2 % above the Fiscal 2003 amended budget.

The two components of the total appropriation plan are the operating budget plan and the capital budget plan. The operating plan is recommended at \$1.8 billion, which is an increase of \$22.9 million or 1.3 %. The capital plan is recommended at \$373.3 million, which is an increase of \$43.7 million or 13.3%.

Appropriation Plan

<i>FISCAL 2004</i>	RECOMMENDED AMOUNT	CHANGE FROM FISCAL 2003	PERCENT CHANGE
OPERATING PLAN	\$1.794 billion	\$22.9 million	1.3%
CAPITAL PLAN	\$373.3 million	\$43.7 million	13.3%
TOTAL PLAN	\$2.167 billion	\$66.7 million	3.2%

APPROPRIATIONS BY FUND

Board of Estimates Recommendations

	Fiscal 2003 Amended Budget	Fiscal 2004 Budget	Dollar Change	Percent Change
Operating Appropriations				
Local and State-shared Funds				
General	\$ 986,754,000	\$ 997,461,000	\$ 10,707,000	1.1%
Motor Vehicle	141,261,000	142,437,000	1,176,000	0.8%
Parking Management	9,045,000	9,818,000	773,000	8.5%
Convention Center Bond	4,637,000	4,634,000	(3,000)	(0.1)%
Total	1,141,697,000	1,154,350,000	12,653,000	1.1%
Enterprise Funds				
Waste Water Utility	128,717,000	130,958,000	2,241,000	1.7%
Water Utility	90,530,000	93,170,000	2,640,000	2.9%
Parking Enterprise	20,910,000	24,200,000	3,290,000	15.7%
Loan and Guarantee Enterprise	3,751,000	3,704,000	(47,000)	(1.3)%
Conduit Enterprise	2,566,000	2,674,000	108,000	4.2%
Total	246,474,000	254,706,000	8,232,000	3.3%
Grant Funds				
Federal	236,182,688	232,094,814	(4,087,874)	(1.7)%
State	110,070,071	111,982,234	1,912,163	1.7%
Special	36,806,577	41,014,434	4,207,857	11.4%
Total	383,059,336	385,091,482	2,032,146	0.5%
Total Operating - All Funds	\$1,771,230,336	\$1,794,147,482	\$ 22,917,146	1.3%
Capital Appropriations				
Pay-As-You-Go				
General	\$ 3,000,000	\$ 8,164,000	\$ 5,164,000	172.1%
Motor Vehicle	50,000,000	44,738,000	(5,262,000)	(10.5)%
Waste Water Utility	1,700,000	2,275,000	575,000	33.8%
Water Utility	1,450,000	1,950,000	500,000	34.5%
Total	56,150,000	57,127,000	977,000	1.7%
Grants				
Federal	50,403,000	39,632,000	(10,771,000)	(21.4)%
State	20,171,000	11,923,000	(8,248,000)	(40.9)%
Total	70,574,000	51,555,000	(19,019,000)	(26.9)%
Loans and Bonds				
Revenue Bonds	111,938,000	121,060,000	9,122,000	8.1%
General Obligation Bonds	43,000,000	58,150,000	15,150,000	35.2%
Total	154,938,000	179,210,000	24,272,000	15.7%
Mayor & City Council Real Property	501,000	500,000	(1,000)	(0.2)%
All Other	47,436,000	84,942,000	37,506,000	79.1%
Total Capital - All Funds	\$ 329,599,000	\$ 373,334,000	\$ 43,735,000	13.3%

APPROPRIATIONS BY FUND

Board of Estimates Recommendations

	Fiscal 2003 Amended Budget	Fiscal 2004 Budget	Dollar Change	Percent Change
Total Appropriations				
Local and State-shared Funds				
General	\$ 989,754,000	\$ 1,005,625,000	\$ 15,871,000	1.6%
Motor Vehicle	191,261,000	187,175,000	(4,086,000)	(2.1)%
Parking Management	9,045,000	9,818,000	773,000	8.5%
Convention Center Bond	4,637,000	4,634,000	(3,000)	(0.1)%
Total	1,194,697,000	1,207,252,000	12,555,000	1.1%
Enterprise Funds				
Waste Water Utility	130,417,000	133,233,000	2,816,000	2.2%
Water Utility	91,980,000	95,120,000	3,140,000	3.4%
Parking Enterprise	20,910,000	24,200,000	3,290,000	15.7%
Loan and Guarantee Enterprise	3,751,000	3,704,000	(47,000)	(1.3)%
Conduit Enterprise	2,566,000	2,674,000	108,000	4.2%
Total	249,624,000	258,931,000	9,307,000	3.7%
Grant Funds				
Federal	286,585,688	271,726,814	(14,858,874)	(5.2)%
State	130,241,071	123,905,234	(6,335,837)	(4.9)%
Special	36,806,577	41,014,434	4,207,857	11.4%
Total	453,633,336	436,646,482	(16,986,854)	(3.7)%
Loans and Bonds				
Revenue Bonds	111,938,000	121,060,000	9,122,000	8.1%
General Obligation Bonds	43,000,000	58,150,000	15,150,000	35.2%
Total	154,938,000	179,210,000	24,272,000	15.7%
Mayor & City Council Real Property	501,000	500,000	(1,000)	(0.2)%
All Other	47,436,000	84,942,000	37,506,000	79.1%
Total - All Funds	\$2,100,829,336	\$2,167,481,482	\$ 66,652,146	3.2%

FISCAL 2004

OPERATING AND CAPITAL BUDGET FUND DISTRIBUTION

Board of Estimates Recommendations

	Operating Budget	Capital Budget	Total
Appropriations			
General	\$ 997,461,000	\$ 8,164,000	\$1,005,625,000
Motor Vehicle	142,437,000	44,738,000	187,175,000
Parking Management	9,818,000	0	9,818,000
Convention Center Bond	4,634,000	0	4,634,000
Water and Waste Water Utilities	224,128,000	4,225,000	228,353,000
Parking Enterprise	24,200,000	0	24,200,000
Loan and Guarantee Enterprise	3,704,000	0	3,704,000
Conduit Enterprise	2,674,000	0	2,674,000
Federal Grants	232,094,814	39,632,000	271,726,814
State Grants	111,982,234	11,923,000	123,905,234
General Obligation Bonds	0	58,150,000	58,150,000
Mayor and City Council Real Property	0	500,000	500,000
Revenue Bonds	0	121,060,000	121,060,000
Counties	0	75,704,000	75,704,000
Special	41,014,434	0	41,014,434
Other	0	9,238,000	9,238,000
Total - All Funds	\$1,794,147,482	\$373,334,000	\$2,167,481,482

Fiscal 2004

Executive Summary

Revenue

EXECUTIVE SUMMARY

Revenue Outlook and the Economy

Economic Outlook – The nationwide wave of state government fiscal shortfalls has engulfed Maryland. The City's State Aid continues to be at risk to one degree or another. This budget revenue plan reflects action taken by the Maryland General Assembly on the Fiscal 2004 State budget. The Assembly has enacted a budget bill which is financed by a revenue measure proposing \$135.0 million in new revenues. The Governor has announced that he will veto the tax measure. Accordingly, State Aid to local governments is at risk until Maryland's budgetary crisis is resolved. The Governor has the authority, with the approval of the Board of Public Works, to cut any budget appropriation up to 25.0% except State funding for education and the legislative and judicial branches of State government. The final resolution and impact on the City budget is yet to be determined.

In addition to the uncertainty surrounding the State budget, revenue growth is curtailed by the materialization of factors forecasted previously, and a few new and important circumstances. Among the recent developments are the advent of domestic terrorism and the new circumstances related to the war in the Middle East. The latter factor is not the major driver in the current economic slow down, but an aggravating economic circumstance. War makes more difficult, but does not fundamentally alter, the underlying causes of the current economic weakness. The underlying issues that inhibit growth potential are systemic and will be fundamentally unaltered by the recent successful action of Coalition forces that toppled the ruling regime in Iraq. The uncertainty that grew out of the possibility of war has now been replaced by a potentially greater uncertainty. Can the United States and Coalition partners restore stability in Iraq, prevent the spread of ethnic, religious, and regional rivalries, rebuild Iraq, and contain the spread of terrorism? These are tall orders that will require substantial American energy and resources. Should the demand for diversion of resources to these tasks grow materially it will fundamentally alter the outlook in negative ways. While the military thrust into Iraq may be judged as a success in toppling the government, the constraints causing a prolonged economic slowdown are summarized in the following paragraph.

First and foremost, as discussed in past forecasts, American business pricing power is now inevitably and absolutely constrained in the new world economy. Limits on pricing flexibility result in relocation, consolidation, and cutbacks in terms of jobs and all other forms of investment. Intense competition and lack of pricing power discussed in prior years increases the probability for deflation. An increasingly lengthy set of economic facts heighten the probability of this outcome. Symptoms of the problem are numerous and obstructions on the way to altering the situation multiply. Perhaps the most prominent current issues are the decline in interest rates and narrowing monetary policy power, the disconnect between fiscal policy and the need to finance the war against terrorism, the decimation of business equity and the irrational flight of capital to real estate. This last factor is currently one of the more worrisome symptoms of the equity imbalances that permeate the current economic environment. Debt is at record highs for individuals, households, businesses and governments. Equity imbalances include stock

valuations which are still 30.0% or more too high, and housing costs which are out of line with underlying values, reasonably valid measures of ability to pay, and traditional relationships of carrying cost, rent, and income. The consequences of further business and household devaluation will be compounded as the two effects combine. On top of this combination, the current operating performance shortfalls of state and local governments nationally are the worst they have been since World War II. No one has yet calculated the dampening effects of all these factors working in tandem.

The economic impact is likely to be enormous. The outlook for the economy is not good. The impact on Baltimore City revenues is already evident.

FISCAL 2004

EXECUTIVE SUMMARY General Fund Revenue Forecast

OVERVIEW

	Fiscal 2002 Actual	Fiscal 2003 Budget	Fiscal 2004 Estimated	Dollar Change	Percent Change
Revenue Category					
Taxes - Local	\$761,953,301	\$775,756,000	\$782,857,000	\$7,101,000	0.9%
Licenses and Permits	23,741,187	23,280,000	23,763,000	483,000	2.1%
Fines and Forfeits	2,161,660	2,355,000	2,635,000	280,000	11.9%
Use of Money and Property	26,223,471	26,793,000	21,996,000	(4,797,000)	(17.9)%
Federal Grants	45,113	75,000	75,000	0	0.0%
State Grants	86,563,785	96,985,000	96,019,000	(966,000)	(1.0)%
Private Grants	4,139,001	6,137,000	6,142,000	5,000	0.1%
Charges - Current Services	32,666,904	34,412,000	35,244,000	832,000	2.4%
Other	19,959,114	5,119,000	17,056,000	11,937,000	233.2%
Revenue Transfers	22,901,786	18,842,000	19,838,000	996,000	5.3%
Total General Fund Revenue	\$980,355,322	\$989,754,000	\$1,005,625,000	\$15,871,000	1.6%

Overview – Budgeted funding sources of \$1,005.6 million are anticipated to grow \$15.9 million or 1.6 % above the Fiscal 2003 amended budget of \$989.8 million. After isolating the impact of use of fund balance and special reserves used to support capital and other one-time expenditures, the real increase in current operating revenue is \$3.8 million or 0.4%.

Revenue growth is limited primarily due to four factors: declining interest rates, business failures and a fall off in business investment, a travel industry slowdown, and a downturn in employment and other income trends. First, for the second year running, declining interest rates materially reduced investment earnings. Two years ago, 13-week treasury bills yielded in excess of 5.0%. One year ago that rate was 1.8% and today the rate is about 1.1%. Investment earnings prospects are cut nearly 40.0% or \$1.8 million on a budgetary basis. Second, business investment decision makers are frozen, caught in uncertainty. The business personal property tax yield is anticipated to decline 7.8%, about \$8.0 million. Third, the business slowdown combined with negative trends in tourism result in an historic first for the City. Fiscal 2003 may be the first year where combined hotel and Convention Center revenues are projected to decline. Fiscal 2004 budgeted receipts from the two sources are anticipated to decline \$610,000, or 2.6% from about \$23.4 million to about \$22.9 million.

Finally, an absolute decline in the number of income tax returns filed in the last full tax year, erosion of capital gains income and the continuing weakness in employment combine to point to the prospects for a decline in budgeted income tax receipts. Budgeted receipts of \$180.6 million are \$3.4 million or 1.8% less than the \$184.0 million budgeted in Fiscal 2003.

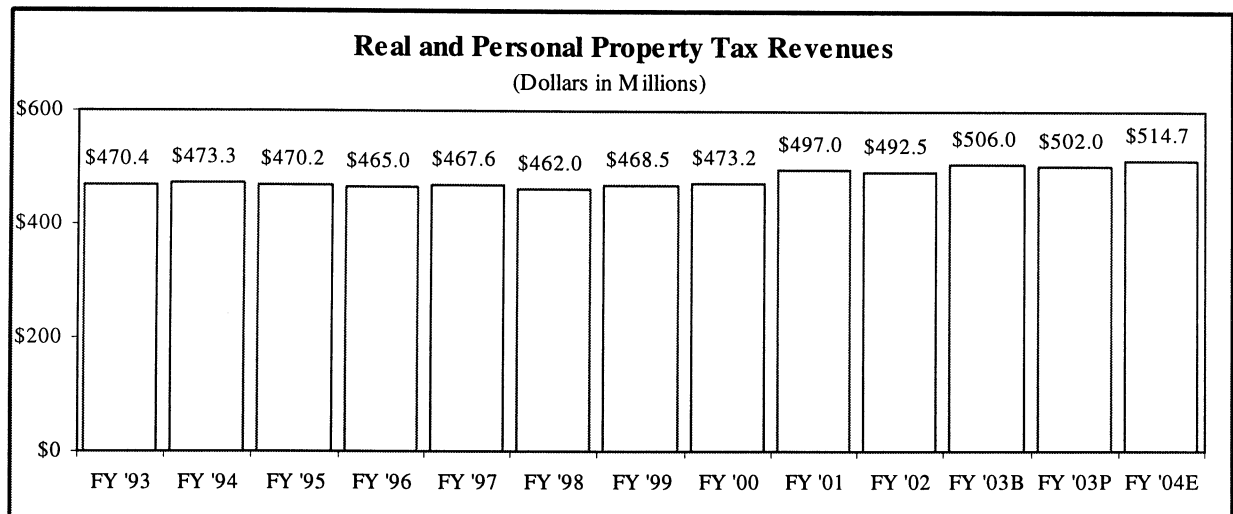
Partially offsetting these negative factors are improved prospects for real property taxes, and recordation and transfer taxes. Real property tax receipts are anticipated to show their strongest performance in several years, with an anticipated increase of \$16.7 million, or 4.1%, from \$403.7 to \$420.4 million. The interest rate environment that on the one hand reduces City investment earnings is anticipated to lead to additional revenue on a budgetary basis from taxes on property sales. Budgeted recordation and transfer taxes are increased 10.4%, from \$28.9 million to \$31.9 million.

KEY ASSUMPTIONS

The General Fund revenue plan proposes no property, income, or other tax rate changes or material revenue proposals. The budget plan does include a number of actions to raise local revenues. It calls for an estimated \$400,000 in revenue from the implementation of the False Alarm Reduction program authorized by City Ordinance to improve the use of scarce policing resources. It includes the beneficial effects of the second year of a two year phase in of parking tax rate changes estimated to yield about \$900,000. The budget includes about \$400,000 in revenue contingent upon City Council enactment of a measure repealing a sunset provision associated with a rental property registration fee increase. Also included is anticipated additional revenue of about \$750,000 from legislation now before City Council proposing increases in various parking fines. Finally, new revenue is anticipated from an increase in the minimum charge assessed licensed small haulers at the landfill, an increase from \$5.00 to \$20.00 anticipated to yield about \$500,000. In summary the budget plan includes a total of about \$3.0 million from actions to increase local revenue yields.

The budget also includes the third year benefits of the unique payment-in- lieu-of-tax agreement negotiated with the City's major non-profit health and education institutions. Revenues from the third year of this four-year agreement will be \$6.0 million. Revenues in the final year of the agreement, Fiscal 2005, will drop to \$4.0 million. Plans to cover the built-in future year shortfall resulting from the terms of this agreement must be developed and implemented.

PROPERTY TAX



PROPERTY TAXES – The real and personal property tax rates are maintained at \$2.328 and \$5.82 per \$100 of assessed value respectively. The City will continue the 4.0% annual growth cap on owner-occupied residential assessment increases. Only three counties, Anne Arundel, Prince George's and Talbot, have a more generous tax credit than the City's 4.0% growth cap. The Fiscal 2004 current year property tax revenues account for 51.2% of the total General Fund financing sources. The estimated receipts of \$514.7 million represent an \$8.7 million or 1.7% increase, compared to the Fiscal 2003 budget estimate of \$506.0 million. This projected overall increase is due to the estimated growth in real property taxes which is anticipated to more than offset the estimated decline in personal property taxes.

Real Property

The real property tax yield, after adjusting for the expense of the 4.0% cap on homeowners assessment increases, is forecast to increase by \$16.7 million or 4.1%, from \$403.7 million in Fiscal 2003 to \$420.4 million in Fiscal 2004. This represents the largest growth rate in 10 years and points toward the improved residential and commercial investment climate and confidence in the City.

The current year base reflects significant value growth in the southern portion of the City, including certain waterfront areas. This portion of the City, known as Group 3, saw new fully phased in value increases totaling 23.0%. These increases will be phased in over three years. This is the highest triennial review increase for Group 3 since a 25.0% increase received 15 years ago for the three year triennial phase-in period beginning in Fiscal 1988. As is true in all revaluation cycles, those properties that experienced a decline in valuation have that decrease implemented in the first year of the triennial review period. This suppresses the growth rate in the tax base relative to the actual assessment increases. Thirty-three percent of Baltimore City Group 3 properties had either no increase or a decrease in valuation. This was the highest proportion of any county in the State.

On the residential front, an offset against General Fund revenue from increased reassessment growth is an accompanying increase in owner-occupied residential assessment subject to the

4.0% annual growth cap. This tax credit cost increases enormously in Fiscal 2004 due to the substantial increase in residential property sales value. The credit cost is estimated to increase by about \$4.6 million, reducing City revenues about \$12.2 million in Fiscal 2004 compared to an estimated \$7.6 million cost in Fiscal 2003.

On the commercial property front, continued corporate consolidation combined with relocation and job reductions will continue to erode occupancy levels. Increasing vacancies and the addition of substantial new inventory in the commercial real estate market are a cause for concern. Growing vacancies, rent concessions and the likelihood of subsequent rental rate decreases, all act to reduce income streams and increase the basis for appeals for assessment reductions.

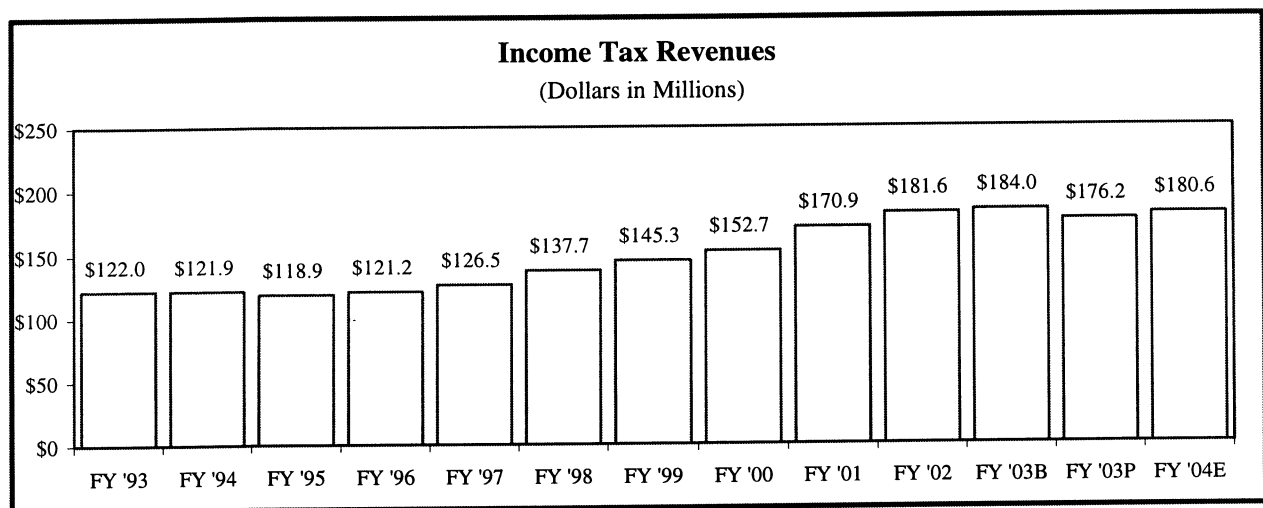
Business and Public Utility Personal Property

Total business and public utility personal property taxes are forecast to decrease by \$8.0 million or 7.8%, from \$102.3 million in Fiscal 2003 to \$94.3 million in Fiscal 2004.

The Fiscal 2004 taxable business personal property valuations will be based on furnishings and equipment on hand during calendar year 2002. As a result of eroding corporate earnings, uncertainty about financial markets, and the general business outlook, this year marks the third full-year of a decline in business investment. This reduction is evident in the valuations of a wide range of businesses, but is particularly evident in certain companies in the equipment leasing business.

The public utility personal property tax trend reflects most vividly the telecommunication industry disaster that resulted from speculation, over capacity, market saturation, and a slowdown in business investment. Several major companies are in bankruptcy, dozens have shut their doors, and others are being pursued for collection. Overall, the valuations of the property of the new telecommunications companies have declined over 30.0% in the past year. Past forecasts cautioned about the likelihood of a decline. That decline is evident in current receipts.

INCOME TAX



INCOME TAXES – Total local income taxes are anticipated to yield about \$180.6 million, an amount that represents a decline of 1.8% when compared to the Fiscal 2003 budget estimate of

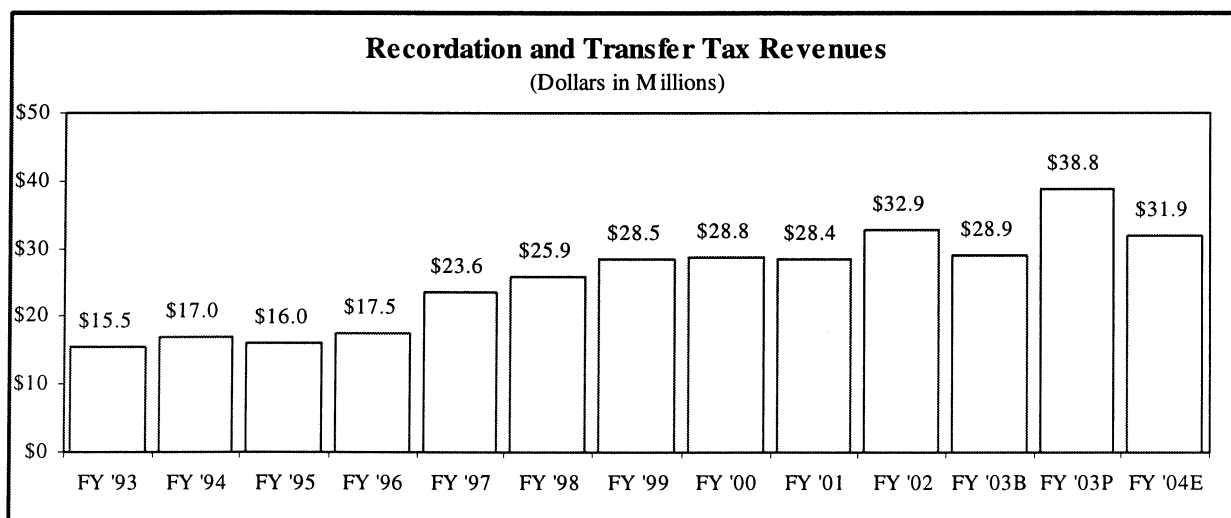
\$184.0 million. The forecasted decline results from several factors. First, the most recent trends in tax collection from the State Comptroller's Office show a decline in both City and Statewide taxable returns and net taxable income in calendar 2001 compared to calendar 2000.

Second, the current trends in new and continuing unemployment claims point to no let up in the slow down in employment. In fact, continuing weeks of claims are nearly as high in the early part of calendar 2003 as they were one year ago and are still about 50.0% above the level when the current recession began according to the Business Cycle Dating Committee of the National Bureau of Economic Research. The Business Cycle Dating Committee has not declared an end to the recession which began in March 2001. Anecdotally, but quite locally, the most recent report of the Baltimore Downtown Partnership points to job reductions in the City's core. Maryland's labor force data series based on reports filed by employers for the unemployment insurance program also points to a decline in the number of jobs in the City.

Finally, the third major factor eroding growth in receipts is related to the combined and continuing effects of the stock market bubble, the deterioration of capital gains, and reduced stock options, year end bonuses, and commissions. These reductions are seen primarily in the decline in estimated quarterly tax payments. Growth will continue to be held back by the drag of capital losses. While there has been a historically large reduction in equity market valuations, there are still substantial holdings with losses remaining to be taken. There will be a substantial drag on income growth caused by prior year capital losses.

The stock market bubble, spikes in capital gains, employment growth, and other factors resulted in a near record growth rate in net taxable income of 7.9% in calendar year 2000. But as noted in prior forecasts, the sharp rise that is characteristic of a "bubble economy," would be matched by precipitous declines. Net taxable income fell 3.9% in Baltimore City in 2001 and 2.7% Statewide. Negative impacts are offset in part by continued growth in average weekly wages and the outlook for earned income, although that growth will most likely slow in the coming year.

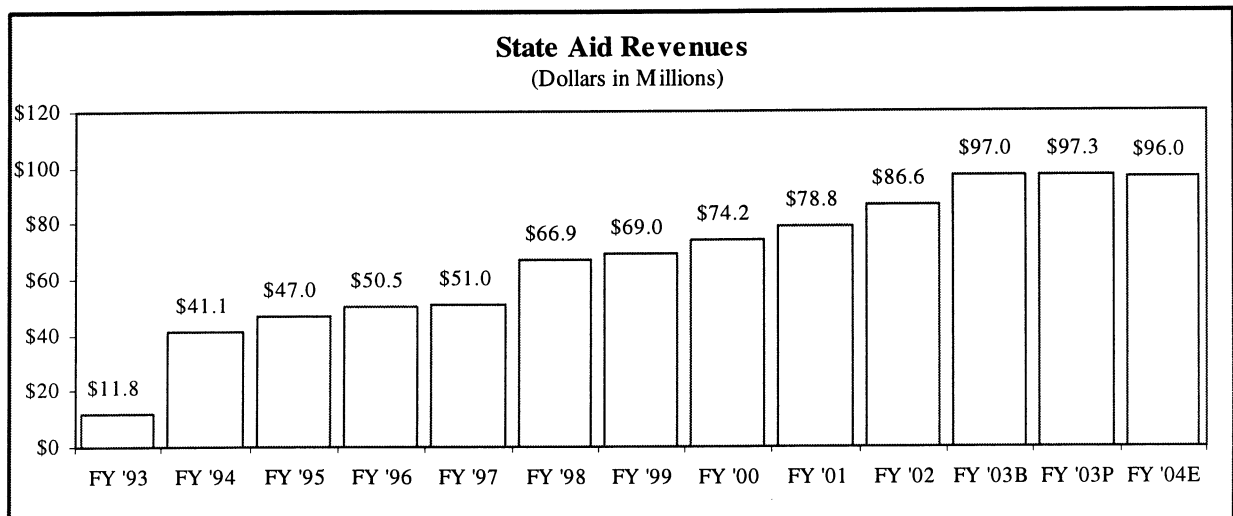
RECORDATION AND TRANSFER TAXES



On a budget to budget basis, recordation and transfer tax receipts are forecast to increase by \$3.0 million or 10.4% from \$28.9 million to \$31.9 million. About \$900,000 of the estimated increase

is associated with the recordation tax and the remaining \$2.1 million with the transfer tax. Record low interest rates have fueled increases in the volume of property sales and the prices associated with those transactions. With uncertainties growing in the economy, particularly with consumer confidence and job prospects, there is substantial increase in the probability for a downturn in the real estate market. As pointed out in the concerns raised in the Economic Outlook section, household and business debt is at record levels. Housing costs are out of line with underlying values, traditional standards or benchmarks of ability to pay, and historic housing cost to income relationships. Many factors point to the strong possibility of a major pull back, the popping of a “bubble” in the real estate market. The most important factors will be the impact any increase in interest rates and job losses will have on household and business balance sheets, a dampening in the market, and increases in foreclosures and personal bankruptcies. The Fiscal 2004 budget estimate assumes a pull back in activity roughly equivalent to that of the 1982 recession where receipts declined 14.4% in one year. In the last recession, receipts from these sources declined 31.8% from the Fiscal 1990 peak to the bottom in Fiscal 1992.

STATE AID



State Aid to the General Fund is budgeted to decrease from \$97.0 million to \$96.0 million. The certainty of this outcome is nearly nil. The probability of larger decreases in State Aid is almost certain. The budgeted decrease in State Aid results from actions taken by the State of Maryland in the just completed legislative session to close the State budget gap. The Governor’s budget included an income tax disparity grant allowance of \$76.5 million. The budget adopted by the General Assembly sets this amount at \$75.1 million. This grant is the largest General Fund aid provided by the State. The grant is targeted to Maryland's poorest subdivisions and is designed to provide each of those subdivisions with an amount equal to the difference between their per capita income tax yield and 75.0% of the Statewide average per capita yield. State Aid for police protection, a small General Fund grant was cut materially in the budget adopted by the General Assembly from \$322,000 to \$24,000. State Aid for local health programs increases only \$23,000 from \$11,829,000 to \$11,852,000. The next largest grant, the \$5.5 million Library Aid grant, is essentially unchanged from the Fiscal 2003 level.

The Electric and Gas Utility Tax Reform legislation of 1999 provides a small but important annual grant fixed at \$453,000. While not changing, the grant survived cuts in the current State

budget process. This grant recognizes the impact of public policy changes on local governments and tax-wealth based State Aid programs. The grant partially offsets the negative effects of certain new Statewide tax policies on local revenues and State Aid. This is an important State policy that recognizes the effects local and State economic development and tax policies have on local wealth and State Aid.

OTHER GENERAL FUND REVENUES

Licenses and Permits

Fiscal 2004 budgeted revenues are estimated to show only a slight increase to \$23.8 million compared to the prior year budget amount of \$23.3 million. Building construction related permit revenues, the largest category of receipts in this group comprised of permits for general construction, electrical, mechanical, plumbing, elevator, and related filing fees, produced record high receipts in Fiscal 2002. While substantial building activity is currently underway throughout the city, the record level of receipts has not been sustained in the current year. The number of projects in the pipeline, while still substantial, is not anticipated to reach the level of the last couple of years. Receipts from building activity are anticipated to be essentially flat in Fiscal 2004 compared to Fiscal 2003. Fee increases contributed to recent growth in the receipts for the group. In Fiscal 2003, fees were increased for fire prevention, minor privilege, swimming pool, and solid waste permits. This year, revenues are anticipated to reflect new fee revenues associated with the False Alarm Reduction program.

Fines and Forfeits

Estimated Fiscal 2004 revenues of \$2.6 million increase about 11.9%, or about \$300,000. This is due primarily to an increase in anticipated forfeitures from assets (cash and property) seized as part of police enforcement activities. Activity in the area of drug enforcement has increased substantially in recent years. Balances in the forfeiture account are growing making potentially larger transfer of funds available in the short term as the three year statute of limitation passes. The balance of the revenue in this small category of revenue is anticipated to be essentially unchanged compared to prior year.

Use of Money and Property

Revenue from the use of money and property is budgeted at a total of \$22.0 million in Fiscal 2004. This is a decrease of \$4.8 million compared to the budget amount of \$26.8 million in Fiscal 2003. The principal reason for the reduction is a projected falloff in investment earnings of \$1.8 million. As pointed out in the Revenue Outlook Overview section, two years ago thirteen week treasury bills yielded in excess of 5.0%. One year ago that rate was 1.8% and today the rate is about 1.1%. The City's investment portfolio earned 1.4% in January 2003. One year ago, the earnings rate was 2.3% and two years ago the rate was 5.4%. Other major decreases reflect loan payoffs and the impact of the low interest environment that has resulted in the pre-payment or payoff of various loan programs reducing a variety of principal payment revenue sources. A decrease of \$617,000 in revenue is associated with the pay off of the East Baltimore Medical Center conditional purchase loan agreement. In addition, the revenues of the Convention Center for the first time in the life of the Center are forecast to decline. The Fiscal 2003 Convention Center receipts were budgeted at \$10.6 million. The Fiscal 2004 budget is \$9.9 million, a decrease of \$700,000 or 6.6%. Finally, the establishment of the Conduit Fund as an enterprise fund results in the elimination of a transfer of conduit rental to the General Fund, reducing income from use of property by \$887,000.

Federal and Private Grants

Federal and private grants credited to the General Fund are unchanged at \$6.2 million comparing the Fiscal 2004 budget to the Fiscal 2003 budget. This category includes the payment-in-lieu-of-taxes made by 17 major nonprofit entities operating 24 separate health and education institutional facilities. The novel four-year agreement involved a \$4.0 million payment in Fiscal 2002, increasing to \$6.0 million in Fiscal 2003 and 2004, and then declining to \$4.0 million in the fourth and final year of the agreement in Fiscal 2005. The federal support for civil defense programs and the investment earnings on the Enoch Pratt endowment are essentially unchanged. The fact that investment earnings on the Enoch Pratt endowment are not declining, like other investment earnings in the budget, reflects the longer term nature of the types of investments made with the endowment funds. The small federal support, budgeted at \$75,000, given the historic legacy program for Civil Defense, falls far short of the contemporary demands placed on the City budget for homeland security spending.

Charges - Current Services

This group of accounts will show a small increase from \$34.4 million to \$35.2 million, or about 2.3%. The charges for current services group is a large category of revenue with over 50 types of charges, with several subcategories of charges. There are several increases that were offset by some significant decreases. The largest increase, \$900,000, is in revenue from increased volume of activity and a prior-year fee increase at the City's impoundment lot. The second largest increase, \$750,000 can be attributed to the City landfill where a new disposal contract with Harford County is anticipated to add \$250,000 in receipts and a proposed fee increase in the small hauler minimum charge from \$5.00 to \$20.00 is anticipated to increase revenue by about \$500,000. The third largest increase is in overhead charges paid by the Water and Waste Water Utility fund and the Conduit Enterprise Fund, an increase of about \$319,000. As for the decreases, a reduction in the semi-annual tax payment fee is the largest. This fee is charged to real property taxpayers who pay their property tax in two installments. It is meant to cover the interest that the city would have received if the full property tax bill were paid at the time of the first installment. As a result of lower interest rates, budgeted revenue from the fee is projected to drop from \$1.1 million to \$500,000. Additionally, the solid waste surcharge budgeted revenue, a fee assessed at waste disposal facilities, will decrease by \$350,000 reflecting the one-time effects of settlement of disputed charges.

Revenue Transfers

Net revenue transfers are estimated to increase about \$1.0 million from \$18.8 million budgeted in Fiscal 2003 to \$19.8 million, or 5.3%. Contributing to this change are increases in income from parking charges, an additional \$900,000 anticipated from the second year phase in of a two year parking tax increase program and \$750,000 associated with legislation before City Council to increase certain parking fines. There is an increase in the subsidy requirement for the Loan and Guarantee operation of \$57,000.

EXECUTIVE SUMMARY

Energy Tax Rate Calculation

ENERGY TAX RATE CALCULATION FOR FISCAL YEAR 2004

Effective June 22, 1999, Ordinance Number 99-441, altered the structure of the City's tax on energy sales, including natural gas, electricity and steam. This change was made to deal with tax base loss and inequities in application of the tax resulting from utility industry deregulation. The ordinance altered the tax structure from one imposed as a sales tax based on the price of energy, to a unit tax based on the units of energy delivered. The delivery units are therms for natural gas, kilowatt-hours for electricity, and pounds for steam. The ordinance requires the Director of Finance to annually compute the required tax rates, and include them in the budget submitted to the Board of Estimates. The tax rates are calculated annually to yield in the aggregate the same amount of revenue as the former 8.0% tax on the sales price of energy.

The Finance Department requests sales data from companies and calculates the rates based on the information the companies provide. In accordance with §25-14(d)(1) of Article 28 of the Baltimore City Code, if the companies fail to provide the required information, the Director of Finance may use any reasonable data to establish a proposed rate of taxation. The tax rates for Fiscal 2004 will be as follows:

- Natural gas - \$0.060698 per therm;
- Electricity - \$0.005587 per kilowatt hour; and,
- Steam - \$0.001324 per pound.

EXECUTIVE SUMMARY

Tax Expenditures – Real Property Tax Credits and Required Report to Board of Estimates and Mayor and City Council

Background

Tax expenditures are revenue losses or allocations of public resources, to provide preferential tax laws, such as special exclusions, exemptions, deductions, credits, deferrals, or special tax rates. Tax expenditures are an alternative to other government policy instruments, such as direct expenditures for subsidies and grants, or rules and regulations directed at inducing desired outcomes. Both the federal and Maryland State governments are required by law to estimate and report on tax expenditures.

City policymakers increasingly look to the property tax, the City's main source of revenue, as a development policy tool. This tool is used to grant special tax treatment as an incentive intended to stimulate certain development activity. As use of this tool grows, it is important to display the total expenditures associated with the policy. The summary table at the end of this section provides a brief description and estimated tax expenditure cost for all the City's real property tax credit programs.

Newly Constructed Dwelling Tax Credit Report

The Newly Constructed Dwelling Tax Credit legislation requires the Director of Finance to report to the Board of Estimates and to the Mayor and City Council, the public costs and benefits of the tax credit, including actual and planned promotional efforts.

This program has grown to become the City's fourth largest real property tax expenditure. The following table summarizes the number and gross cost of the credits. Administrative costs have been absorbed since the first year of the program. During the initial 12 months of the program, about \$75,000 was incurred in promotional costs.

<u>Fiscal Year</u>	<u>No. of Credits Granted</u>		<u>Amount of Credit Granted</u>	
	<u>Annual</u>	<u>Cumulative</u>	<u>Annual</u>	<u>Cumulative</u>
1996	30	30	\$ 20,925	\$ 20,925
1997	199	229	\$133,333	\$ 154,258
1998	15	244	\$229,663	\$ 383,921
1999	149	393	\$309,237	\$ 693,158
2000	141	534	\$330,747	\$1,023,905
2001	100	634	\$418,921	\$1,442,826
2002	273	907	\$481,490	\$1,924,316
2003 (February)	72	979	\$669,918	\$2,594,234

The expense of this credit continues to grow, in part due to promotional efforts, which are part of the ongoing public relations activity of the Department of Housing and

Community Development (HCD), including the Home Ownership Institute and other programs. Questionnaires completed by credit applicants point to developers and realtors as being the primary source of information about the credit. Therefore, it is proposed that program promotion be more fully integrated into the programs of the Maryland Home Builders Association, Greater Baltimore Board of Realtors, and similar commercial private sector organizations.

The findings of a Finance Department mail survey of credit recipients, review of applications and questionnaires processed, and examination of trends in residential construction have been reported in budget publications since Fiscal 2000. All of the reports concluded that the credit program did not appear to have been a significant factor in meeting the legislative goals of encouraging home construction and ownership, and retaining and attracting residents.

In preparing this report, the Finance Department has reviewed an additional 72 applications processed during tax years 2002 and 2003. All of the applicants completed a questionnaire at the time of their application. The findings from these plus the 540 applications and questionnaires from tax years 1999 through 2002 are summarized below.

Has the Program Spurred New Development?

The level of single family residential building activity since enactment of the credit program has not equaled that of prior years. Annual permits during the 1980s and the years 1990 through 1994, averaged 307 and 169, respectively. Since enactment of the credit program in 1995, annual permits issued have averaged 149, less than half the activity level of the 1980s and about 12% below the activity level of the early 1990s before enactment of the credit program.

	<u>Avg. 80's</u>	<u>Avg. 90-94</u>	<u>95</u>	<u>96</u>	<u>97</u>	<u>98</u>	<u>99</u>	<u>00</u>	<u>01</u>	<u>02</u>
# Permits	307	169	245	93	73	152	55	174	136	266

Source: City building permits data submitted to Baltimore Metropolitan Council.

In 2002, the number of residential building permits issued reached its highest level since the program began. This is a hopeful development, but the sudden, large increase can hardly be attributed to the credit, given that it had been in effect for seven years.

Has the Program Encouraged Home Purchase?

The questionnaire results indicate that the availability of the credit may not play a decisive role in the home purchase decision for a significant number of purchasers.

- Nearly two-thirds of the respondents were not aware of the credit prior to their home purchase. At least for this group, the program was not an incentive.
- Fifteen percent of those with prior knowledge of the credit said it did not influence their decision to purchase a home.

- Thirty-one percent of the respondents who had prior knowledge of the credit and said it was an influence in their decision to purchase a home, could not approximate the dollar benefit received.

Has the Program Helped to Attract or Retain Middle-Income Residents?

- Over 74% of the respondents confined their home search to the City. Members of this group were likely to be City home purchasers anyway.
- About 21% of respondents are new City residents. This proportion is far below prior survey findings regarding the proportion of homebuyers that are new City residents (35% to 36%).
- In recent years, the program had been catering mainly to moderate income families. That appears to be changing this year. Surveys from new applications indicate that the average household income of those who took advantage of the credit was over \$70,000.

Estimate of Net Cost of Newly Constructed Tax Expenditure Program

The cost of this program is clear. The City has forgone \$2.6 million in property tax revenue since the program's inception. The benefits of the program are not as easy to measure. The questionnaires, which must be completed by those who take the credit, are an attempt to understand the benefits. But this tax credit, which was created to lure people to purchase new homes in the City, appears to have fallen short of its promise. Mid- to upper- income families are beginning to take advantage of the program, however, there is little indication that the credit influenced them to purchase a home in the City in the first place. Therefore, the benefit of the credit is likely insignificant.

FISCAL 2004
SUMMARY OF CITY REAL PROPERTY TAX CREDIT PROGRAMS

This table describes tax expenditure costs for all locally authorized real property tax credit programs. It does not attempt to deal with all tax exemptions or other preferential tax treatment expenditures. In Fiscal 2004, the City budgeted real property tax credit expenditures totaling about \$17.8 million, or over nine cents on the property tax rate. This represents an increase of about \$5.7 million compared to the Fiscal 2003 projection.

	<u>FY 2003</u> <u>Projection</u>	<u>FY 2004</u> <u>Budget</u>
<u>Homestead Tax (104% Assessment Phase-In)</u> A 4% taxable assessment increase cap on owner-occupied dwellings.	\$7,700,000	\$12,155,000
<u>Enterprise Zone Property Tax Credit</u> A 10-year tax credit (80% in the first 5 taxable years and declining by 10 percentage points thereafter) in designated State Enterprise Zones on the increased value of a commercial property after improvements.	\$2,350,000	\$2,950,000
<u>Historic Restoration and Rehabilitation Property Tax Credit</u> A 10-year tax credit (100% for projects with costs below \$3.5 million; and 80% in the first 5 taxable years and declining by 10 percentage points thereafter for projects with costs above \$3.5 million) on the increased value of a historic property due to improvements.	\$1,200,000	\$1,500,000
<u>Newly Constructed Dwelling Property Tax Credit</u> A five-year tax credit (50% in the first taxable year and declining by 10 percentage points thereafter) on newly constructed or city owned, vacant rehabbed dwellings.	\$700,000	\$950,000
<u>Brownfields Property Tax Credit</u> A five-year tax credit (50%, except for projects that spend more than \$250,000 in eligible work, in which case it's 70%) on the increased value of Brownfields sites after eligible improvements are made. For sites located in a State-designated Enterprise Zone areas, the credit is for a 10-year period.	\$10,000	\$70,000
<u>Home Improvement Property Tax Credit</u> A five-year tax credit (100% in the first tax year and declining by 20 percentage points thereafter) on the increased value of a dwelling due to improvements.	\$85,000	\$109,000
<u>Other Local Option Property Tax Credits</u> Includes costs of the neighborhood preservation and stabilization demonstration project, newly constructed market rate rental housing, vacant dwelling, conservation property, and cemetery dwelling property tax credit programs.	\$64,000	\$80,000
	<u>\$12,109,000</u>	<u>\$17,814,000</u>

FISCAL 2004

CALCULATION OF ESTIMATED PROPERTY TAX BASE YIELD

ESTIMATED ASSESSABLE BASE			
	Fiscal 2003	Fiscal 2004	Change
REAL PROPERTY			
Subject to \$2.328 Tax Rate			
Real Property Assessed Locally	\$17,434,347,000	\$18,278,139,000	\$843,792,000
Appeals, Abatements and Deletion Reductions	(174,465,000)	(174,654,000)	(\$189,000)
Adjustments for Assessment Increases over 4%	(333,123,000)	(532,778,000)	(\$199,655,000)
New Construction	69,268,000	71,766,000	\$2,498,000
Rail Road Property	88,009,000	88,009,000	\$0
	\$17,084,036,000	\$17,730,482,000	\$646,446,000
Subject to \$5.82 Tax Rate			
Public Utilities	\$244,365,000	\$278,991,000	\$34,626,000
Total Real Property	\$17,328,401,000	\$18,009,473,000	\$681,072,000
TANGIBLE PERSONAL PROPERTY			
Subject to \$5.82 Tax Rate			
Individual and Firms	30,945,000	31,208,000	263,000
Ordinary Business Corporations	849,814,000	832,807,000	(17,007,000)
Public Utilities	913,458,000	788,975,000	(124,483,000)
Total Tangible Personal Property	\$1,794,217,000	\$1,652,990,000	(\$141,227,000)
TOTAL REAL AND PERSONAL PROPERTY	\$19,122,618,000	\$19,662,463,000	\$539,845,000

ESTIMATED PROPERTY TAX YIELD			Fiscal 2004
Property Subject to \$2.328 Tax Rate			
Real Property - Gross Tax Yield from \$0.01 per \$100 of Assessable Base	\$0.01/\$100=		\$1,773,048
Anticipated Rate of Collection			98.0%
Net Tax Yield from \$0.01 per \$100 of Assessable Base			\$1,737,587
Estimated Total Tax Yield			\$404,510,309
Property Subject to \$5.82 Tax Rate			
Real Property (Public Utilities) - Gross Tax Yield from \$0.01 per \$100 of Assessable Base	\$0.01/\$100=		\$27,899
Tangible Personal Property - Gross Tax Yield from \$0.01 per \$100 of Assessable Base	\$0.01/\$100=		\$165,299
Total Gross Tax Yield from \$0.01 per \$100 of Assessable Base			\$193,198
Anticipated Rate of Collection			98.0%
Net Tax Yield from \$0.01 per \$100 of Assessable Base			\$189,334
Estimated Total Tax Yield			\$110,192,468
Total Property			
Gross Tax Yield from \$0.01 per \$100 of Assessable Base			\$1,966,246
Anticipated Rate of Collection			98.0%
Net Tax Yield from \$0.01 per \$100 of Assessable Base			\$1,926,921
Estimated Total Tax Yield			\$514,702,777

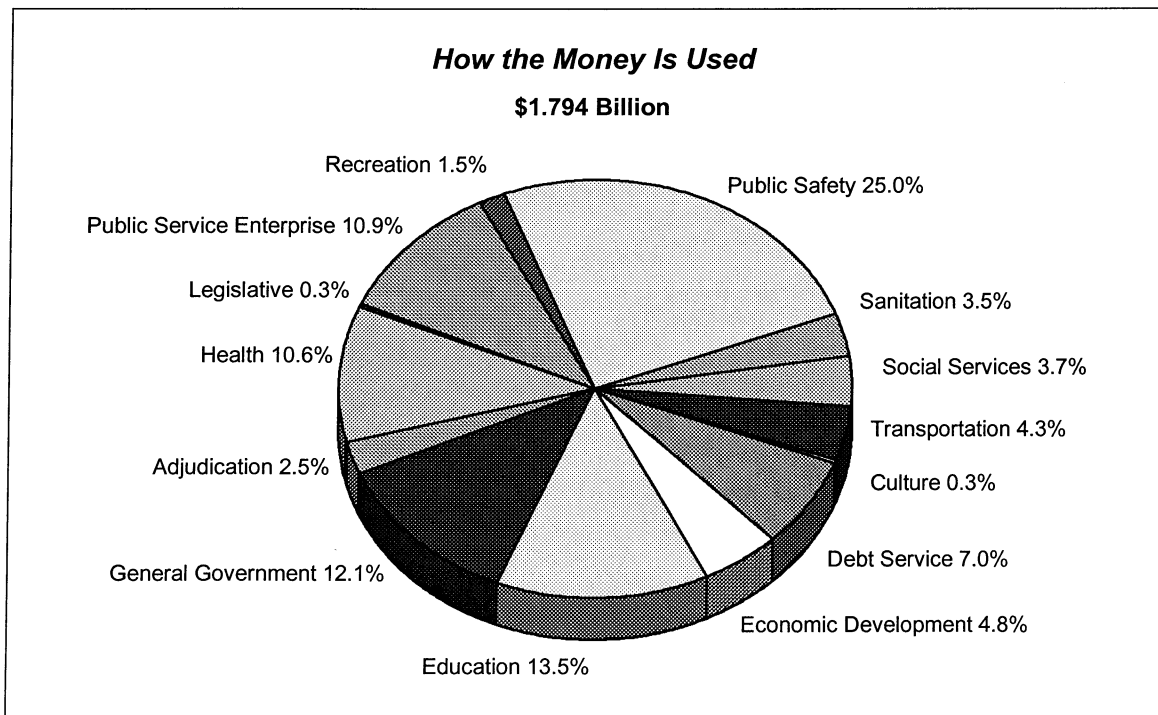
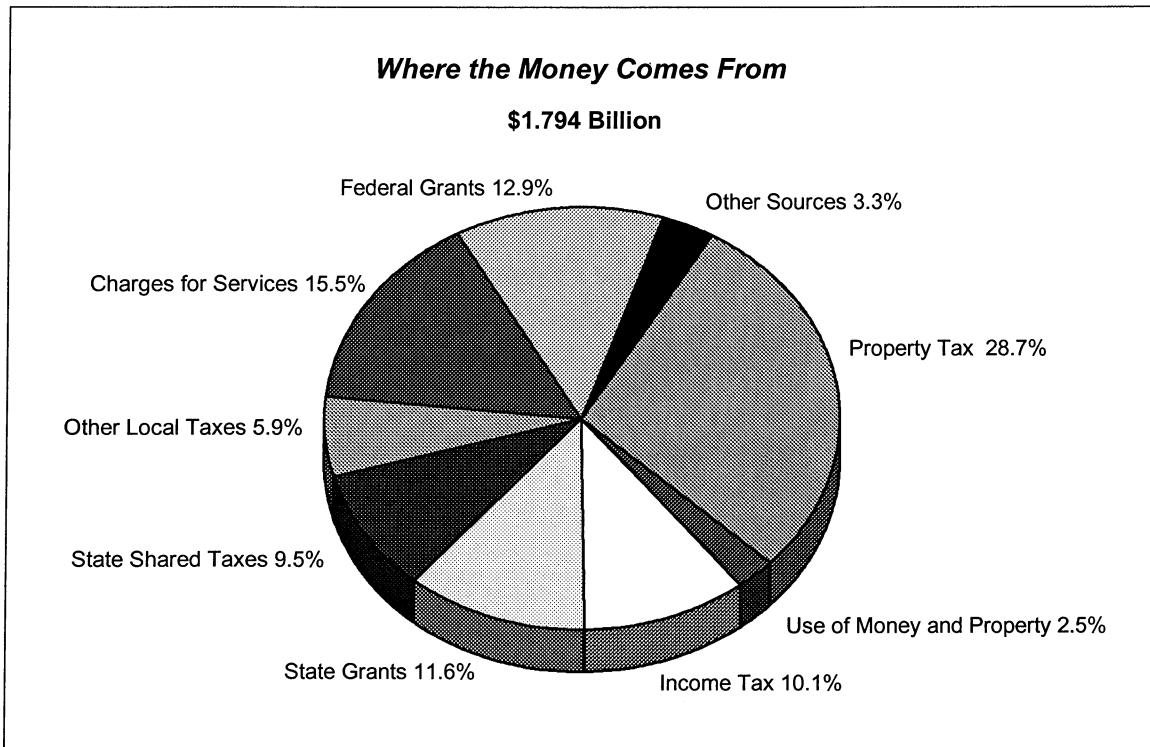
Fiscal 2004

Executive Summary

Operating Budget

OPERATING BUDGET

Board of Estimates Recommendations



EXECUTIVE SUMMARY

Operating Budget Plan

General Fund

The Proposed Ordinance of Estimates does not propose any tax rate changes. The real and personal property tax rates remain at \$2.328 and \$5.82 per \$100 of assessed valuation, respectively, and the locally imposed income tax rate remains unchanged.

The ongoing recession has had a significant impact on the City's current year revenue receipts and will continue to have a negative effect on what can be expected in the outlook for Fiscal 2004.

The General Fund estimate of \$1,005.6 million for Fiscal 2004 represents a growth of \$15.8 million, or 1.6%. This anemic forecast has its origins in the current year, Fiscal 2003.

The Fiscal 2003 performance of corporate and utility personal property taxes as well as personal income taxes are reflective of the ongoing recession. Personal property taxes in Fiscal 2003 are projected to drop about 6.5% below budget and about 2.5% below Fiscal 2002 actual receipts. In Fiscal 2004, it is expected that receipts from corporate and utility personal property will continue their decline because of the lack of new investment.

Personal income tax receipts are expected to dip about 1.8%, on a budget to budget basis. A significant slowdown in tax yields from capital gains as well as employment declines in the current persistent recession have had a significant impact on Fiscal 2003 receipts. Some optimism has been included in the Fiscal 2004 outlook as compared to what is expected in Fiscal 2003 as wage gains may soften the negative effects of other factors.

Some continued optimism is also reflected in the outlook for transfer and recordation taxes as the current robust housing activity and refinancing of the past several years are expected to continue albeit not at the level of activity being experienced in the current year.

It should be noted that the outlook for State Aid in the General Fund is in conformance with the estimates included in the State budget recently approved by the General Assembly. Any reductions in State Aid that may result as a consequence of the Governor's vetoing a tax package which supports the General Assembly's adopted budget will require a reduction in the spending included in this budget plan.

The City continues to explore all options available in order to reduce costs and to operate in the most cost efficient and responsive manner possible. One initiative is the full implementation of the Greater Baltimore Committee and Presidents' Roundtable recommendation to alter the manner by which the City operates its employee health clinic and worker's compensation programs. During Fiscal 2003 the Board of Estimates approved the outsourcing of these programs effective September 2002. Contracts were awarded to Mercy Medical Center to provide the City health clinic services and a third party administrator, CompManagement, Inc., to provide worker's compensation services, including claims investigation and processing, medical

case management, and medical payments. A second initiative is to pursue cost containment measures that will substantially reduce the spiraling expenses for health care for the City that have risen significantly over the past few years. It is projected that health care costs will rise 10.0 to 13.0% for calendar 2003 and a similar amount for calendar 2004. In February 2003 the Board of Estimates approved modifications to the City's health plans, premium cost sharing, plan design for the Preferred Provider Network and prescription drug program co-pays for City retirees, elected and appointed officials and all other unrepresented employees. The City plans to implement these changes effective January 2004 after giving active and retired employees an opportunity to explore their options among the various health plans offered. The City is pursuing these cost containment measures with employee bargaining groups during current labor negotiations.

The slight revenue growth that is forecast for the City in Fiscal 2004 cannot keep pace with the 9.5 % increase in appropriations that was requested by City agencies for operations. Available resources, as in the past, will continue to fall short of the demands for funding of services.

The initiatives mentioned above, in addition to limiting spending within the resources available for Fiscal 2004, will require the continuation of a staffing reduction. A total of 181 full-time positions are recommended for abolishment. In addition, the budget plan anticipates that 40 civilian employees of the Police Department will accept voluntary layoffs.

<i>Dollars in Millions</i>	Fiscal 2003	Fiscal 2004	Change	% Change
OPERATING APPROPRIATIONS	\$986.8	\$997.5	\$10.7	1.1%
FULL-TIME POSITIONS				
Classified	4,283	4,195	(88)	(2.1)%
Sworn	4,663	4,785	122	2.6%
Total	8,946	8,980	34	0.4%

BALTIMORE DEVELOPMENT CORPORATION – The Fiscal 2004 recommendation is \$2.7 million, an increase of \$199,000 or 7.9% above the Fiscal 2003 level of appropriation. The recommendation includes a reduction to the agency's Basic Operating Grant of \$146,000. Also recommended is \$345,000 for the Main Streets revitalization project. This project will promote revitalization and development of community legacy areas.

BOARD OF ELECTIONS – The recommendation for Fiscal 2004 is \$4.0 million, an increase of \$723,400 or 21.8% above the Fiscal 2003 level of appropriation. The increase is needed to support two elections to be held during Fiscal 2004, the Mayoral Primary and the Presidential Primary.

CIRCUIT COURT – The recommendation for Fiscal 2004 is \$7.2 million, a decrease of \$773,700 or 9.7% below the Fiscal 2003 level of appropriation. The recommendation includes the elimination of five Juvenile Court masters (\$488,000) who became State employees effective July 2002 under terms of Chapter 652 (General Assembly, 2000 session). The plan also includes \$275,000 for 25.0% of the cost for 30 law clerks who became State employees effective January 2003 under terms of Chapter 677 (General Assembly, 2001 session).

CIVIC PROMOTION – The Fiscal 2004 recommendation is \$10.2 million, an increase of \$372,600 or 3.8% above the Fiscal 2003 level of appropriation. This increase is primarily due to the increase in the recommended level for the Baltimore Area Convention and Visitors Association (BACVA) from \$7.4 million to \$7.7 million. The City's annual grant is based on State legislation, which requires the City's General Fund to appropriate an amount equal to 40.0% of the City's hotel tax receipts.

Also recommended for Fiscal 2004 is the transfer of the Sister Cities Program (\$65,000) from the Mayor's Office to the Baltimore Office of Promotion and the Arts. It is expected that this transfer will enhance financial management and allow for expansion of the existing programmatic operations.

CONVENTION COMPLEX – The recommendation for Fiscal 2004 is \$12.1 million, a decrease of \$497,200 or 3.9% below the Fiscal 2003 level of appropriation. Approximately \$500,000 in non-labor appropriation included in the Fiscal 2003 budget for one-time projects, including carpet replacement, has been eliminated. A level subsidy of \$450,000 for operation of the 1st Mariner Arena is also recommended.

EMPLOYEES' RETIREMENT CONTRIBUTION – The recommendation for Fiscal 2004 is \$45.7 million, an increase of \$8.0 million or 21.2% above the Fiscal 2003 level of appropriation. The recommendation includes:

- **Fire and Police Retirement System** – Recommended is \$40.3 million, an increase of \$8.9 million or 28.3% above the Fiscal 2003 level.
- **Employees' Retirement System** – Recommended is \$5.0 million, a decrease of \$1.3 million or 20.6% below the Fiscal 2003 level.
- **Elected Officials Retirement System** – Recommended is \$410,000. The City was not required to make a contribution to this system for Fiscal 2003.

ENOCH PRATT FREE LIBRARY – The recommendation for Fiscal 2004 is \$19.0 million, an increase of \$195,900 or 1.0% above the Fiscal 2003 level of appropriation. The recommendation will maintain the current level of service.

FIRE DEPARTMENT – The recommendation for Fiscal 2004 is \$108.6 million, an increase of \$2.6 million or 2.5% above the Fiscal 2003 level of appropriation. The recommendation maintains Fiscal 2003 levels of service but must also accommodate a \$1.7 million increase in sworn salaries driven by employee longevity gains, and a \$1.6 million increase in benefits driven by the growing cost of employee health care costs. Also recommended is a \$2.0 million retroactive payment for overtime that, by agreement with the fire unions, was deferred from Fiscal 2003.

In order to accommodate these increases within a modest increase in the level of funding, the recommendation includes several significant changes from Fiscal 2003:

- Redesign the staffing of marine suppression units, whereby land suppression companies will complement marine crews in the event of water-related incidents. This action is expected to save \$1.8 million in Marine Suppression.

- Eliminate the department's involvement in the public safety program at the Walbrook Academy for a savings of \$237,500.
- Transfer selected fire prevention positions to suppression companies. This would allow the companies to assume certain prevention functions and would reduce the cost of the Fire Prevention Bureau by \$752,000.

Finally, revenues from fees charged for ambulance transports are typically used to support the emergency medical services budgeted in the General Fund. For Fiscal 2004, this support is recommended at \$6.0 million, an increase of \$738,800 or 14.1% above the Fiscal 2003 level. This level of support is dependent on attaining a 6.9% increase in total revenue above the amount budgeted for Fiscal 2003.

Beyond these measures, non-labor spending is recommended at \$554,000 or 5.2% below Fiscal 2003. Despite the reduction, funding for apparatus replacement is maintained at \$1.0 million, which serves as a match for State support of fire apparatus.

HEALTH DEPARTMENT – The recommendation for Fiscal 2004 is \$18.2 million, a decrease of \$114,900 or 0.6% below the Fiscal 2003 level of appropriation. The recommendation includes a reorganization in the Animal Control unit for a net savings of \$144,000. Minimal impact on current services is anticipated. In addition, the recommendation includes \$209,000 in the agency's Child, Adolescent and Family Health program for a new activity entitled Operation Safe Kids, a program that provides increased supervision and community-based service delivery to at risk adjudicated youth. The City's local contribution for drug abuse treatment will remain at \$1.3 million. All other current level of services will be maintained.

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT – The recommendation for Fiscal 2004 is \$8.5 million, a decrease of \$189,200 or 2.2% below the Fiscal 2003 level of appropriation. Included in the recommendations is \$2.0 million for Project 5000, an initiative to acquire and clear titles to 5,000 vacant and abandoned properties. It is projected that the City will take title to about 1,500 vacant lots and 3,000 vacant buildings during Fiscal Year 2004. Funds will be utilized to clean, stabilize or demolish, monitor and maintain these properties through their ultimate disposition. The abolishment of four vacant positions (\$200,000), the elimination of one-time funding for the Eastside Project (\$610,000) and an increase in the amount chargeable (\$1.8 million) to Urban Development Action Grant (UDAG) repayment funds is also recommended.

DEPARTMENT OF HUMAN RESOURCES – The recommendation for Fiscal 2004 is \$1.6 million, a decrease of \$231,000 or 12.2% below the Fiscal 2003 level of appropriation. The recommendation abolishes six positions (5 filled, 1 vacant) at a cost of \$241,000. Although the agency will continue all of its other functions, it is expected that the staff reductions will reduce the levels of service the agency is able to provide.

LAW DEPARTMENT – The recommendation for Fiscal 2004 is \$3.1 million, a decrease of \$756,300 or 19.4% below the Fiscal 2003 level of appropriation. The recommendation includes the abolishment of five attorney and five support positions (8 filled, 2 vacant) at a cost of approximately \$600,000. An additional \$150,000 for continuing office automation projects has been eliminated.

LOCAL SHARE CONTRIBUTION – The City’s Local Share contribution of \$197.8 million will exceed the State mandated Maintenance of Effort amount by \$1.6 million. This equates to an additional \$18 per pupil. The Fiscal 2004 recommendation for local support of the Baltimore City Public School System (BCPS) is \$201.1 million, which represents an increase of \$155,000 or 0.1% above the Fiscal 2003 level of appropriation. In addition to meeting the State requirement for Maintenance of Effort, and increasing per pupil spending, the City also provides \$3.3 million in support of certain services as specified in the State law which created the New Board of School Commissioners. These “transition service” appropriations increased approximately \$155,000 (5.0%) as a result of increases in salary and benefit costs.

MAYOR’S OFFICE OF EMPLOYMENT DEVELOPMENT – The recommendation for Fiscal 2004 is \$1.8 million, an increase of \$956,800 or 109.3%. The recommendation includes \$1.0 million to operate a special six to eight week summer job program for high school and college youths.

MAYOR’S OFFICE OF INFORMATION TECHNOLOGY – The recommendation for Fiscal 2004 is \$9.4 million, an increase of \$1.6 million or 20.5% above the Fiscal 2003 level of appropriation.

Base Operations – The recommendation for Fiscal 2004 is \$4.0 million, an increase of \$74,700 or 1.9% above the Fiscal 2003 level of appropriation. Recommended is the abolishment of two positions (1 filled, 1 vacant) valued at \$96,000.

IT Support Services – The recommendation for Fiscal 2004 is \$5.4 million, an increase of \$1.5 million or 38.5% above the Fiscal 2003 level of appropriation. Included in the recommendation is \$1.1 million for the Integrated Tax Project System - \$1.0 million for technical staff and \$50,000 for telephone circuit charges and materials and supplies.

During Fiscal 2003, the Board of Estimates approved the creation of 39 positions at a cost of \$1.5 million to staff One Call Center operations. Funding for these positions was provided for in the Fiscal 2003 budget.

MISCELLANEOUS GENERAL EXPENSES – The recommendation for Fiscal 2004 is \$6.4 million, a decrease of \$2.4 million or 27.3% below the Fiscal 2003 level of appropriation. Recommended is the elimination of funding for the Greyhound Terminal Lease (\$286,000) which is no longer required. In addition, the Fiscal 2004 budget approved by the Maryland General Assembly includes a requirement that each of the State’s subdivisions make a payment to defray the cost of the operation of the State Department of Assessments and Taxation. The recommendation includes \$766,000 to make the City’s required payment. Also included is a savings of \$2.9 million due to modification to the City’s health plans. These changes are effective January 2004.

PLANNING DEPARTMENT – The recommendation for Fiscal 2004 is \$840,000, a decrease of \$169,800 or 17.0% below the Fiscal 2003 level of appropriation. The recommendation includes the abolishment of two city planner positions at a cost of approximately \$100,000.

POLICE DEPARTMENT – The recommendation for Fiscal 2004 is \$246.1 million, an increase of \$3.1 million or 1.3% above the Fiscal 2003 level of appropriation.

In keeping with the past practice of accepting federal grants for adding police officers to the force, the General Fund will absorb 129 positions at a cost of \$6.8 million. This action brings to 526 the number of police officer positions authorized under federal grants between 1994 and 2004, which are now supported by the General Fund. The transfer of these 129 positions from the Federal Fund is required to meet the grant requirements for the COPS Universal Hiring – Phase II (90 positions) and COPS Distressed Neighborhoods (39 positions) grants.

The recommendation includes the abolishment of 78 civilian positions (29 filled, 49 vacant), resulting in a reduction of \$3.4 million. Included in this amount is the anticipated acceptance of voluntary layoffs by 40 civilian employees with a projected savings of \$1.3 million. Also recommended is a reduction in non-labor categories of \$799,100.

DEPARTMENT OF PUBLIC WORKS – The recommendation for Fiscal 2004 is \$47.6 million, a decrease of \$1.8 million or 3.6% below the Fiscal 2003 level of appropriation.

Administration – Recommended is a net reduction of \$119,900. Involved is the abolishment of three filled positions at a cost of \$141,200; the elimination of a computer software purchase (\$50,000); and a reduction in 800 MHz maintenance costs (\$196,100) offset by a reduction in Indirect Cost recoveries and other reimbursements from the Department of Transportation (\$392,000). In addition, two positions (\$98,400) are transferred to provide public information support to the Bureau of Water and Waste Water.

Bureau of General Services – The recommendation for Fiscal 2004 is \$16.1 million, a decrease of \$1.6 million or 9.0% below the Fiscal 2003 level of appropriation.

Recommended is the abolishment of 14 trades positions (2 filled, 12 vacant) in the Building Maintenance Division at a cost of \$530,400. Also recommended is a reduction in non-labor categories of nearly \$1.6 million. This will result in the agency being funded at minimum service levels.

Bureau of Solid Waste – The recommendation for Fiscal 2004 is \$31.3 million, a decrease of \$95,900 or 0.3% below the Fiscal 2003 level of appropriation.

Recommended is the abolishment of 14 vacant positions in the Mixed Refuse Collections activity at a cost of \$466,400. In addition, five positions (3 filled, 2 vacant) are recommended to be abolished in the Landfill Operations activity at a cost of \$170,700.

Recommended is the abolishment of 11 positions (6 filled, 5 vacant) in the Education and Enforcement Division, a savings of \$491,400.

The Northwest Transfer Station is proposed to be privatized, reducing costs by a net of \$208,000 and by reducing seven positions. Four of these positions are recommended to be transferred to Landfill Operations activity (\$167,200) and three positions (1 filled, 2 vacant) are abolished at a cost of \$104,900.

The cost (\$680,000) of 51 temporary employees who assist in lot cleaning is transferred from the Motor Vehicle Fund to the General Fund.

Recommended is a net increase in payments made to BRESCO for mixed refuse disposal of \$1.1 million. Included is an increase in tipping fees of \$1.4 million and personal property taxes of \$265,000 offset by a reduction in the surcharge payment of \$588,000.

DEPARTMENT OF RECREATION AND PARKS – The recommendation for Fiscal 2004 is \$19.2 million, an increase of \$480,800 or 2.6% above the Fiscal 2003 level of appropriation. The budget plan includes a net decrease of four positions. Involved is the abolishment of one vacant supervisory position in the School Age Child Care Program (\$44,900). Also recommended is the net transfer of three positions to grant funds (1 to Federal CDBG, 2 to State Program Open Space). In addition, \$381,000 is provided for the purchase of a heavy log grinder to reduce the number of logs stored at Camp Small and to provide wood chips for distribution by the Horticulture Division to the public. The recommendation will maintain the current level of service.

RETIREES' BENEFITS – The recommendation for Fiscal 2004 is \$69.6 million, a decrease of \$546,000 or 0.8% below the Fiscal 2003 level of appropriation. This recommendation reflects the Fiscal 2004 savings of \$5.2 million due to modifications to the City's health plan for retirees. These changes are effective January 2004.

SHERIFF'S OFFICE – The recommendation for Fiscal 2004 is \$9.4 million, an increase of \$233,300 or 2.5% above the Fiscal 2003 level of appropriation. Approximately \$120,000 of the increase is related to non-labor categories associated with the opening of the new Juvenile Justice facility and another \$95,000 is related to routine step increases for deputy sheriffs. Current service levels will be maintained.

STATE'S ATTORNEY'S OFFICE – The recommendation for Fiscal 2004 is \$17.4 million, an increase of \$167,600 or 1.0% above the Fiscal 2003 level of appropriation. The recommendation includes \$205,000 for two prosecutor and two clerical positions to establish a third traffic court at the new Hargrove Southern District Courthouse.

Motor Vehicle Fund

<i>Dollars in Millions</i>	Fiscal 2003	Fiscal 2004	Change	% Change
OPERATING APPROPRIATIONS	\$141.3	\$142.4	\$1.1	0.8%
FULL-TIME POSITIONS	1,854	1,826	(28)	(1.5)%

DEBT SERVICE – The recommendation for Fiscal 2004 is \$4.3 million, an increase of \$838,900 or 24.4% above the Fiscal 2003 level of appropriation. The increase is related to an increase in principal and interest payments related to the City's highways and storm water programs.

DEPARTMENT OF PUBLIC WORKS – The recommendation for Fiscal 2004 is \$34.2 million, a decrease of \$143,800 or 0.4% below the Fiscal 2003 level of appropriation.

General Services – The recommendation for Fiscal 2004 is \$2.1 million, an increase of \$632,600 or 42.2% above the Fiscal 2003 level of appropriation.

The recommendation includes the transfer of 15 engineering/inspection positions from the Building Engineering Division to the Permits Division (\$851,900). This will place the positions where their actual work effort is performed. In addition, during Fiscal 2003 one inspection position was created by the Board of Estimates at a cost of \$44,100.

Solid Waste – The recommendation for Fiscal 2004 is \$27.8 million, a decrease of \$480,300 or 1.7% below the Fiscal 2003 level of appropriation.

In order for the agency to meet its assigned budget target, it is recommended that 33 positions be abolished (12 filled, 21 vacant) at a cost of \$1.2 million; six vehicles assigned to supervisors be eliminated for a savings of \$22,200; and Indirect Cost Allocation Plan reimbursements to the Director's Office be reduced by \$102,500. These savings are offset by the transfer of four positions from the Northwest Transfer Station to the Landfill operations activity at a cost of \$167,200. The net savings from these actions is \$1.2 million.

The cost (\$680,000) for 51 temporary employees who perform lot cleaning duties is transferred from the Motor Vehicle Fund to the General Fund.

Recommended is an increase of \$503,000 in the existing contract for street and alley cleaning for Inmate Services and for new contracts with the "I Can't/We Can" organization to clean in the Harlem Park community and with the Downtown Partnership to carry out hokey cart operations in the downtown area.

Water and Waste Water – The recommendation for the Storm Water Division for Fiscal 2004 is \$3.5 million, a decrease of \$283,000 or 7.5% below the Fiscal 2003 level of appropriation.

In order for the agency to meet its assigned budget target, it is recommended that the Storm Water Division abolish two vacant positions (\$71,500), reduce overtime (\$50,000), eliminate funding for an additional four position maintenance crew (\$89,300) and reduce non-labor categories (\$55,000). Total savings for these actions is \$265,800.

DEPARTMENT OF TRANSPORTATION – The recommendation for Fiscal 2004 is \$68.4 million, a decrease of \$855,000 or 1.2% below the Fiscal 2003 level of appropriation. Included in the recommendation is \$1.1 million for Private Towing Contractors and \$300,000 for Suits and Judgments awards based on prior year actual expenditures and current year spending. This increase is partially offset by a \$1.0 million savings in appropriation due to the termination of the City-State agreement for the maintenance of Interstate 95 and 395 roadways and by a reduction in other non-labor categories of \$397,500.

Parking Management Fund

<i>Dollars in Millions</i>	Fiscal 2003	Fiscal 2004	Change	% Change
OPERATING APPROPRIATIONS	\$9.0	\$9.8	\$0.8	8.9%
FULL-TIME POSITIONS	104	104	0	0.0 %

DEPARTMENT OF TRANSPORTATION – The recommendation for Fiscal 2004 is \$9.8 million, an increase of \$773,000 or 8.9% above the Fiscal 2003 level of appropriation. The recommendation will support the agency's ability to maintain the current level of services. Also recommended is a \$500,000 increase in the operating grant for the Parking Authority for Baltimore City.

Waste Water Utility Fund

<i>Dollars in Millions</i>	Fiscal 2003	Fiscal 2004	Change	% Change
OPERATING APPROPRIATIONS	\$128.7	\$131.0	\$2.3	1.8%
FULL-TIME POSITIONS	1,088	1,091	3	0.3%

The recommendation for Fiscal 2004 is \$131.0 million, an increase of \$2.3 million or 1.8% above the Fiscal 2003 level of appropriation. Labor costs account for \$1.2 million of the increase and non-labor for \$2.3 million. The increases are offset by a \$2.1 million reduction in debt service, related to the refinancing of outstanding debt.

In Fiscal 2003 the agency initiated major efforts to comply with an Environmental Protection Agency (EPA) mandate to improve the operation and maintenance of the sewerage conveyance system. Fiscal 2003 initiatives will be expanded with funding for 18 new positions at a cost of \$732,900, which will be used to provide improved maintenance of the sewer system and operation of treatment plants. There is also \$481,000 to improve root and grease control in the sewerage conveyance system, and to improve security systems. In addition, a \$584,000 increase is provided for replacement motor vehicles and a \$718,000 increase for computer hardware and software, both related to the EPA mandate.

In Fiscal 2003 the agency initiated efforts to reduce the threat of a terrorist attack by instituting new security measures and turning to the use of more expensive chemicals that would pose a lesser threat to the public. The recommendation will increase funding for these initiatives by \$238,000.

Water Utility Fund

<i>Dollars in Millions</i>	Fiscal 2003	Fiscal 2004	Change	% Change
OPERATING APPROPRIATIONS	\$90.5	\$93.2	\$2.7	3.0%
FULL-TIME POSITIONS	952	957	5	0.5%

The recommendation for Fiscal 2004 is \$93.2 million, an increase of \$2.7 million or 3.0% above the Fiscal 2003 level of appropriation. Labor costs account for \$336,000 of the increase and non-labor for \$830,000. Two General Fund positions (\$98,400) are transferred from the Director's Office to provide public information support for the bureau. The recommendation for debt service is increased by \$979,000.

In Fiscal 2003 the agency undertook major efforts to reduce the threat of a terrorist attack by instituting new security measures and turning to the use of more expensive chemicals that would pose a lesser threat to the public. The recommendation provides for the continuation of these initiatives. In addition, there is a \$517,000 increase for operating supplies to align the budget with prior year actual expenditures and a \$247,000 increase for replacement motor vehicles.

Parking Enterprise Fund

<i>Dollars in Millions</i>	Fiscal 2003	Fiscal 2004	Change	% Change
OPERATING APPROPRIATIONS	\$20.9	\$24.2	\$3.3	15.8%

DEPARTMENT OF TRANSPORTATION – The recommendation for Fiscal 2004 is \$24.2 million, an increase of \$3.3 million or 15.8% above the Fiscal 2003 level of appropriation. Debt service is projected to increase by \$3.2 million due to the issuance of revenue bonds. Increased costs of garage operations (\$100,000) and parking taxes (\$344,000) are being offset by a reduction in garage security charges (\$370,000).

Federal Grants

<i>Dollars in Millions</i>	Fiscal 2003	Fiscal 2004	Change	% Change
OPERATING APPROPRIATIONS	\$236.2	\$232.1	\$(4.1)	(1.7)%
FULL-TIME POSITIONS	1,388	1,251	(137)	(9.9)%

CIRCUIT COURT – The recommendation for Fiscal 2004 is \$1.1 million, an increase of \$185,400 or 20.2% above the Fiscal 2003 level of appropriation. The recommended increase in

appropriation is the result of the initial budgeting of the \$409,000 addictions assessment grant which had previously been budgeted as a reimbursement from the Baltimore Substance Abuse Systems. In addition, a \$200,000 grant for the child-centered mediation project has expired.

HEALTH DEPARTMENT – The recommendation for Fiscal 2004 is \$105.0 million, an increase of \$8.0 million or 8.2% above the Fiscal 2003 level of appropriation. The recommendation includes a new \$2.5 million grant for substance abuse treatment for uninsured adults; \$2.5 million in new awards for AIDS treatment and prevention; a new \$500,000 grant for chronic disease prevention and a new \$409,000 grant for bio-terrorism preparedness.

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT – The recommendation for Fiscal 2004 is \$72.1 million, a decrease of \$1.4 million or 1.9% below the Fiscal 2003 level of appropriation. Homeless Services grants are decreased by \$5.0 million. This is a technical adjustment which will align appropriations with the actual level of Fiscal 2003 grant awards. Community Development Block Grant (CDBG) funds are increased by \$1.1 million in the Finance and Development and Neighborhood Services Programs. Head Start programs are increased by \$2.9 million to reflect current levels of service.

MAYOR'S OFFICE OF EMPLOYMENT DEVELOPMENT – The recommendation for Fiscal 2004 is \$30.8 million, a decrease of \$1.5 million or 4.6% below the Fiscal 2003 level of appropriation. The following grants have been adjusted downward by the following amounts to reflect the actual level of award: High Technology (Metro Tech) - \$683,000; Workforce Investment Act (Adult) - \$206,000; Workforce Investment Act (Youth) - \$391,000; and Workforce Investment Act (Dislocated Worker) - \$213,000.

PLANNING DEPARTMENT – The recommendation for Fiscal 2004 is \$119,000, a decrease of \$467,500 or 79.7% below the Fiscal 2003 level of appropriation. The recommendation includes the transfer of seven city planner positions to the Department of Housing and Community Development.

POLICE DEPARTMENT – The recommendation for Fiscal 2004 is \$12.6 million, a decrease of \$10.2 million or 44.7% below the Fiscal 2003 level of appropriation. Included is the transfer of 129 positions from the Federal Fund to the General Fund at a cost of \$6.8 million. The transfer of these 129 positions is required to meet the grant requirements of the COPS Universal Hiring – Phase II (90 positions) and COPS Distressed Neighborhood (39 positions) grants.

Also included is a decrease of \$4.1 million in the Office of Criminal Justice's unallocated grants. This appropriation was included in the Fiscal 2003 budget in anticipation of the City receiving an additional funding under Round VIII of the Local Law Enforcement Block Grant (LLEBG) program. At this time, it is unclear whether this funding will be received by the City.

STATE'S ATTORNEY'S OFFICE – The recommendation for Fiscal 2004 is \$2.2 million, an increase of \$171,600 or 8.2% above the Fiscal 2003 level of appropriation. The request includes a new \$113,000 grant to add a prosecutor and witness coordinator to enhance prosecution of domestic violence cases.

State Grants

<i>Dollars in Millions</i>	Fiscal 2003	Fiscal 2004	Change	% Change
OPERATING APPROPRIATIONS	\$110.1	\$112.0	\$1.9	1.7%
FULL-TIME POSITIONS	489	460	(29)	(5.9)%

CIRCUIT COURT – The recommendation for Fiscal 2004 is \$3.4 million, a decrease of \$665,700 or 16.2% below the Fiscal 2003 level of appropriation. The recommendation includes the elimination of half-year funding (\$498,000) for 30 law clerks who became State employees effective January 2003 under terms of Chapter 677 (General Assembly, 2001 session).

CONVENTION COMPLEX – The recommendation for Fiscal 2004 is \$3.4 million, an increase of \$584,900 or 20.9% above the Fiscal 2003 level of appropriation. The Convention Center's reimbursement from the Maryland Stadium Authority is expected to increase primarily due to a projected \$678,000 drop in agency-generated revenue.

ENOCH PRATT FREE LIBRARY – The recommendation for Fiscal 2004 is \$10.2 million, an increase of \$922,700 or 9.9% above the Fiscal 2003 level of appropriation. The additional funding corresponds to the increase in the State Library Resource Center (SLRC) Grant from \$1.70 to \$1.85 per capita. It is anticipated that this increase will be utilized to improve mandated services for both City and State customers at SLRC as well for the operation of its new Annex.

HEALTH DEPARTMENT – The recommendation for Fiscal 2004 is \$57.4 million, a decrease of \$493,900 or 0.9% below the Fiscal 2003 level of appropriation. The recommendation includes an additional \$1.0 million in the Medical Assistance Transportation grant.

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT – The recommendation for Fiscal 2004 is \$15.2 million, an increase of \$3.1 million or 25.6% above the Fiscal 2003 level of appropriation. Head Start grants are increased by \$5.8 million as a result of the inclusion of the Head Start Purchase Care program (\$3.7 million), the State Supplemental Head Start program (\$1.3 million) and the Department of Social Services Job Search Program (\$777,000). Lead Paint Abatement Program funds are decreased by \$1.1 million due to the transfer of this program to the Health Department. The Temporary Assistance to Needy Families grant of \$1.5 million is eliminated.

MAYOR'S OFFICE OF CHILDREN, YOUTH AND FAMILIES – The recommendation for Fiscal 2004 is \$1.8 million, a decrease of \$1.9 million or 51.4% below the Fiscal 2003 level of appropriation. Funding for the following pass through grants has expired: Family League - \$1.1 million; Safe and Sound - \$1.0 million; and Child Care Conference - \$25,000. Also recommended is \$175,500 for the Leave No Child Behind grant, a grant to provide programming to offer education, employment and retention services to targeted youth and adults who are in foster care.

MAYOR'S OFFICE OF EMPLOYMENT DEVELOPMENT – The recommendation for Fiscal 2004 is \$1.2 million, a decrease of \$735,800 or 38.0% below the Fiscal 2003 level of appropriation. The BCPS Futures grant has been reduced \$744,000 based upon the current level of grant award.

DEPARTMENT OF RECREATION AND PARKS – The recommendation for Fiscal 2004 is \$3.0 million, an increase of \$52,300 or 1.7% above the Fiscal 2003 level of appropriation. Included is the transfer of two administrative positions (\$153,200) from the General Fund to be assigned to the Carrie Murray Outdoor Education Center and the Capital Engineering Division.

STATE'S ATTORNEY'S OFFICE – The recommendation for Fiscal 2004 is \$3.6 million, an increase of \$1.4 million or 63.6% above the Fiscal 2003 level of appropriation. The recommendation includes a new \$266,000 grant to initiate an Immediate Charging Pilot Project for all juvenile crimes and a \$287,000 grant to enhance charging procedures at the Central Booking and Intake Facility. A grant to augment homicide and firearms prosecution is recommended at its Fiscal 2002 level of \$1.7 million.

Special Fund

<i>Dollars in Millions</i>	Fiscal 2003	Fiscal 2004	Change	% Change
OPERATING APPROPRIATIONS	\$36.8	\$41.0	\$4.2	11.4%
FULL-TIME POSITIONS	280	268	(12)	(4.3)%

EMPLOYEES' RETIREMENT SYSTEMS – The recommendation for Fiscal 2004 is \$7.5 million, an increase of \$2.1 million or 37.6% above the Fiscal 2003 level of appropriation. The Boards of the Fire and Police, and the Employees' Retirement Systems have expressed a desire to have two separate operations with separate staffs. The recommendation provides funding for 84 positions or 30 more than in Fiscal 2003. Funding to move the agency into private office space as well as providing for a lease payment has been included.

FIRE DEPARTMENT – The recommendation for Fiscal 2004 is \$9.8 million, an increase of \$627,800 or 6.8% above the Fiscal 2003 level of appropriation. The source of funding represents revenues from charges for medical transports.

HEALTH DEPARTMENT – The recommendation for Fiscal 2004 is \$9.0 million, an increase of \$1.4 million or 18.4% above the Fiscal 2003 level of appropriation. The recommendation includes a new \$650,000 grant for health care for the underinsured; two new awards totaling \$400,000 for adolescent pregnancy prevention; and a new \$200,000 grant to purchase lead dust test kits.

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT – The recommendation for Fiscal 2004 is \$6.8 million, an increase of \$1.6 million or 30.8% above the Fiscal 2003 level of appropriation. UDAG Repayment funds in the amount of \$1.8 million will be used to replace General Funds.

MAYOR'S OFFICE OF CABLE AND COMMUNICATIONS – The Fiscal 2004 recommendation is \$774,300, an increase of \$136,900 or 21.5% above the Fiscal 2003 level of appropriation. The recommendation includes \$100,000 for freelance productions and \$20,600 for repair parts for equipment not under warranty. The recommendation will maintain the current level of service.

MAYOR'S OFFICE OF CHILDREN, YOUTH AND FAMILIES – The recommendation for Fiscal 2004 is \$100,000, a decrease of \$1.4 million or 93.3% below the Fiscal 2003 level of appropriation. Baltimore Rising Initiative funds are decreased by \$1.5 million due to the fact that the agency did not receive anticipated grants in Fiscal 2003.

DEPARTMENT OF RECREATION AND PARKS – The recommendation for Fiscal 2004 is \$1.0 million, a decrease of \$109,500 or 9.9% below the Fiscal 2003 level of appropriation.

The department has closed three of six School Age Child Care Centers due to lack of client participation. The sites that were closed include the Fred B. Leidig, Liberty and Morrell Park Centers. As a result of the closings, it is recommended that five vacant positions be abolished at a savings of \$171,000.

Also recommended is an increase of \$20,400 in the Youth and Adult Sports Program. It is anticipated that additional revenue will be generated due to increased participation in the program's activities. In addition, an increase of \$34,000 is recommended in the grant that the agency currently receives from the Baltimore Community Foundation. This is a technical adjustment that will align the budget with the actual level of grant award.

FISCAL 2004

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY AND FUND	FISCAL 2003 AMENDED BUDGET	FISCAL 2004 REQUEST	FISCAL 2004 BUDGET	CHANGE IN BUDGET
Board of Elections	3,308,591	3,542,519	4,032,001	723,410
General	3,308,591	3,542,519	4,032,001	723,410
City Council	3,649,841	3,792,176	3,736,729	86,888
General	3,649,841	3,792,176	3,736,729	86,888
Community Relations Commission	874,599	1,058,860	883,482	8,883
General	823,303	1,004,368	829,942	6,639
Federal	51,296	54,492	53,540	2,244
Comptroller	18,412,059	18,640,673	17,357,782	(1,054,277)
General	3,940,001	3,990,562	3,940,951	950
Internal Service	14,472,058	14,650,111	13,416,831	(1,055,227)
Council Services	467,309	517,334	460,296	(7,013)
General	467,309	517,334	460,296	(7,013)
Courts: Circuit Court	13,042,059	12,083,595	11,788,077	(1,253,982)
General	8,015,691	7,553,707	7,242,004	(773,687)
Federal	915,773	1,115,700	1,101,181	185,408
State	4,110,595	3,414,188	3,444,892	(665,703)
Courts: Orphans' Court	401,232	407,815	428,919	27,687
General	401,232	407,815	428,919	27,687
Employees' Retirement Systems	5,472,124	7,580,641	7,531,348	2,059,224
Special	5,472,124	7,580,641	7,531,348	2,059,224
Enoch Pratt Free Library	29,049,866	30,291,847	30,173,762	1,123,896
General	18,778,082	19,228,992	18,974,000	195,918
State	9,259,798	10,039,733	10,182,529	922,731
Special	1,011,986	1,023,122	1,017,233	5,247
Finance	18,509,170	21,547,586	20,164,408	1,655,238
General	8,890,819	9,692,049	8,449,758	(441,061)
Loan and Guarantee Enterprise	3,051,374	3,034,579	3,011,778	(39,596)
Internal Service	6,566,977	8,820,958	8,702,872	2,135,895
Fire	118,088,455	125,982,759	121,278,816	3,190,361
General	106,083,476	113,808,768	108,645,998	2,562,522
Federal	1,701,000	1,701,000	1,701,000	0
State	1,168,849	1,168,849	1,168,849	0
Special	9,135,130	9,304,142	9,762,969	627,839
Health	181,047,487	191,804,782	189,773,210	8,725,723
General	18,358,013	19,041,420	18,243,088	(114,925)
Federal	97,077,799	105,107,098	105,042,519	7,964,720
State	57,941,213	58,664,158	57,447,272	(493,941)
Special	7,670,462	8,992,106	9,040,331	1,369,869
Housing and Community Development	102,139,800	103,893,586	105,756,567	3,616,767
General	11,232,718	13,961,359	11,242,508	9,790
Federal	73,539,798	72,042,746	72,122,161	(1,417,637)
State	12,067,681	12,454,295	15,242,038	3,174,357
Special	5,299,603	5,435,186	7,149,860	1,850,257

FISCAL 2004

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY AND FUND	FISCAL 2003 AMENDED BUDGET	FISCAL 2004 REQUEST	FISCAL 2004 BUDGET	CHANGE IN BUDGET
Human Resources	4,969,218	5,017,478	4,741,297	(227,921)
General	1,856,048	1,901,076	1,625,023	(231,025)
Internal Service	3,113,170	3,116,402	3,116,274	3,104
Law	9,174,676	8,664,312	7,312,154	(1,862,522)
General	3,872,305	4,446,145	3,116,037	(756,268)
Internal Service	5,302,371	4,218,167	4,196,117	(1,106,254)
Legislative Reference	706,589	721,669	721,669	15,080
General	695,189	710,269	710,269	15,080
Special	11,400	11,400	11,400	0
Liquor License Board	1,642,927	1,667,835	1,682,838	39,911
General	1,642,927	1,667,835	1,682,838	39,911
Mayorality	3,465,461	3,508,587	3,285,632	(179,829)
General	3,465,461	3,508,587	3,285,632	(179,829)
M-R: Art and Culture	5,539,876	8,404,447	5,699,000	159,124
General	5,539,876	8,404,447	5,699,000	159,124
M-R: Cable and Communications	926,387	1,054,242	1,073,334	146,947
General	288,934	292,871	299,000	10,066
Special	637,453	761,371	774,334	136,881
M-R: CitiStat Office	429,717	448,989	405,980	(23,737)
General	429,717	448,989	405,980	(23,737)
M-R: Civic Promotion	9,853,152	10,844,828	10,225,736	372,584
General	9,853,152	10,844,828	10,225,736	372,584
M-R: Commission on Aging/Retire. Educ.	11,336,776	10,261,576	10,387,145	(949,631)
General	476,922	476,922	468,022	(8,900)
Motor Vehicle	325,000	307,000	325,000	0
Federal	4,664,783	5,544,342	5,125,070	460,287
State	4,450,223	3,933,312	3,923,902	(526,321)
Special	1,419,848	0	545,151	(874,697)
M-R: Conditional Purchase Agreements	21,504,214	18,862,666	18,862,666	(2,641,548)
General	20,804,137	18,157,466	18,157,466	(2,646,671)
Loan and Guarantee Enterprise	699,626	692,222	692,222	(7,404)
Special	451	451	451	0
Internal Service	0	12,527	12,527	12,527
M-R: Contingent Fund	750,000	750,000	750,000	0
General	750,000	750,000	750,000	0
M-R: Convention Complex	20,039,896	20,492,823	20,124,638	84,742
General	12,625,793	12,344,262	12,128,604	(497,189)
Convention Center Bond	4,637,000	4,633,561	4,634,000	(3,000)
State	2,777,103	3,515,000	3,362,034	584,931
M-R: Debt Service	53,932,958	61,819,990	56,060,990	2,128,032
General	50,496,544	57,544,652	51,785,652	1,289,108
Motor Vehicle	3,436,414	4,275,338	4,275,338	838,924
M-R: Educational Grants	1,137,006	1,274,506	1,137,006	0
General	1,137,006	1,274,506	1,137,006	0

FISCAL 2004

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY AND FUND	FISCAL 2003 AMENDED BUDGET	FISCAL 2004 REQUEST	FISCAL 2004 BUDGET	CHANGE IN BUDGET
M-R: Employees' Retirement Contribution	39,515,367	47,766,179	47,367,100	7,851,733
General	36,490,897	44,331,179	44,999,900	8,509,003
Motor Vehicle	3,024,470	3,435,000	2,367,200	(657,270)
M-R: Environmental Control Board	306,756	326,642	317,441	10,685
General	306,756	326,642	317,441	10,685
M-R: Health and Welfare Grants	59,000	136,663	58,600	(400)
General	59,000	136,663	58,600	(400)
M-R: Labor Commissioner	467,753	480,408	462,408	(5,345)
General	467,753	480,408	462,408	(5,345)
M-R: Local Share to City Schools	200,946,244	201,101,000	201,101,000	154,756
General	200,946,244	201,101,000	201,101,000	154,756
M-R: Miscellaneous General Expenses	13,649,770	13,363,770	11,253,772	(2,395,998)
General	8,758,920	8,472,920	6,362,922	(2,395,998)
Motor Vehicle	4,890,850	4,890,850	4,890,850	0
M-R: Office of Children, Youth and Families	5,726,579	2,324,411	2,953,691	(2,772,888)
General	498,238	614,891	518,001	19,763
Federal	0	0	550,713	550,713
State	3,681,491	1,609,520	1,784,977	(1,896,514)
Special	1,546,850	100,000	100,000	(1,446,850)
M-R: Office of Employment Development	35,232,533	33,090,864	33,931,744	(1,300,789)
General	875,096	890,458	1,831,865	956,769
Federal	32,316,173	30,801,342	30,801,342	(1,514,831)
State	1,941,264	1,204,266	1,205,494	(735,770)
Special	100,000	194,798	93,043	(6,957)
M-R: Office of Information Technology	7,806,371	14,823,176	9,412,258	1,605,887
General	7,806,371	14,823,176	9,412,258	1,605,887
M-R: Office of Neighborhoods	623,458	749,745	671,937	48,479
General	623,458	749,745	671,937	48,479
M-R: Retirees' Benefits	75,737,000	80,810,267	77,080,000	1,343,000
General	70,181,000	74,865,347	69,635,000	(546,000)
Motor Vehicle	5,556,000	5,944,920	7,445,000	1,889,000
M-R: Self-Insurance Fund	27,707,451	28,468,577	28,468,577	761,126
General	21,224,000	21,939,195	21,939,195	715,195
Motor Vehicle	6,483,451	6,529,382	6,529,382	45,931
Municipal and Zoning Appeals	297,204	299,898	300,003	2,799
General	297,204	299,898	300,003	2,799
Planning	2,365,594	2,429,628	1,739,221	(626,373)
General	1,009,810	1,033,802	840,018	(169,792)
Motor Vehicle	724,084	762,231	735,003	10,919
Federal	586,700	588,595	119,200	(467,500)
State	45,000	45,000	45,000	0
Police	287,198,862	304,265,319	280,198,083	(7,000,779)
General	243,028,865	270,000,815	246,053,268	3,024,403
Motor Vehicle	10,848,482	10,957,293	10,865,025	16,543
Federal	22,765,148	12,604,199	12,601,892	(10,163,256)

FISCAL 2004

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY AND FUND	FISCAL 2003 AMENDED BUDGET	FISCAL 2004 REQUEST	FISCAL 2004 BUDGET	CHANGE IN BUDGET
Police (cont.)				
State	7,363,784	7,367,161	7,363,784	0
Special	3,192,583	3,335,851	3,314,114	121,531
Public Works	336,723,313	356,728,034	339,938,551	3,215,238
General	49,426,188	54,175,349	47,648,222	(1,777,966)
Motor Vehicle	34,300,976	42,324,238	34,157,167	(143,809)
Waste Water Utility	128,717,000	131,266,138	130,958,000	2,241,000
Water Utility	90,530,000	93,567,721	93,170,000	2,640,000
Special	0	0	500,000	500,000
Internal Service	33,749,149	35,394,588	33,505,162	(243,987)
Recreation and Parks	25,182,921	33,402,594	25,792,052	609,131
General	18,709,239	24,295,569	19,190,019	480,780
Motor Vehicle	2,384,506	2,987,488	2,415,035	30,529
Federal	0	0	155,000	155,000
State	2,977,662	4,997,954	3,029,998	52,336
Special	1,111,514	1,121,583	1,002,000	(109,514)
Sheriff	9,201,973	10,688,855	9,521,567	319,594
General	9,201,973	10,602,555	9,435,267	233,294
Federal	0	86,300	86,300	86,300
Social Services	230,000	230,000	230,000	0
General	230,000	230,000	230,000	0
State's Attorney	21,731,063	22,164,916	23,420,424	1,689,361
General	17,203,886	17,544,482	17,371,490	167,604
Federal	2,070,596	2,114,113	2,242,163	171,567
State	2,259,408	2,334,121	3,634,571	1,375,163
Special	197,173	172,200	172,200	(24,973)
Transportation	103,611,157	117,952,469	106,798,627	3,187,470
General	787,537	941,980	637,068	(150,469)
Motor Vehicle	69,286,767	77,519,145	68,432,000	(854,767)
Parking Management	9,045,000	10,391,656	9,818,000	773,000
Parking Enterprise	20,910,000	24,698,334	24,200,000	3,290,000
Conduit Enterprise	2,566,000	3,408,940	2,674,000	108,000
Federal	493,622	357,678	392,733	(100,889)
State	26,000	107,155	146,894	120,894
Internal Service	496,231	527,581	497,932	1,701
Wage Commission	437,466	441,846	441,659	4,193
General	437,466	441,846	441,659	4,193
War Memorial Commission	301,012	307,807	301,000	(12)
General	301,012	307,807	301,000	(12)
TOTAL OPERATING BUDGET	1,834,930,292	1,947,291,189	1,857,595,197	22,664,905
LESS INTERNAL SERVICE FUND	63,699,956	66,740,334	63,447,715	(252,241)
TOTAL OPERATING APPROPRIATIONS	1,771,230,336	1,880,550,855	1,794,147,482	22,917,146

FISCAL 2004

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY AND FUND	FISCAL 2003 AMENDED BUDGET	FISCAL 2004 REQUEST	FISCAL 2004 BUDGET	CHANGE IN BUDGET
SUMMARY BY FUND				
General	986,754,000	1,067,919,651	997,461,000	10,707,000
Motor Vehicle	141,261,000	159,932,885	142,437,000	1,176,000
Parking Management	9,045,000	10,391,656	9,818,000	773,000
Convention Center Bond	4,637,000	4,633,561	4,634,000	(3,000)
Waste Water Utility	128,717,000	131,266,138	130,958,000	2,241,000
Water Utility	90,530,000	93,567,721	93,170,000	2,640,000
Parking Enterprise	20,910,000	24,698,334	24,200,000	3,290,000
Loan and Guarantee Enterprise	3,751,000	3,726,801	3,704,000	(47,000)
Conduit Enterprise	2,566,000	3,408,940	2,674,000	108,000
Federal	236,182,688	232,117,605	232,094,814	(4,087,874)
State	110,070,071	110,854,712	111,982,234	1,912,163
Special	36,806,577	38,032,851	41,014,434	4,207,857
TOTAL OPERATING APPROPRIATIONS	1,771,230,336	1,880,550,855	1,794,147,482	22,917,146
INTERNAL SERVICE FUND BY AGENCY				
Comptroller	14,472,058	14,650,111	13,416,831	(1,055,227)
Finance	6,566,977	8,820,958	8,702,872	2,135,895
Human Resources	3,113,170	3,116,402	3,116,274	3,104
Law	5,302,371	4,218,167	4,196,117	(1,106,254)
M-R: Conditional Purchase Agreements	0	12,527	12,527	12,527
Public Works	33,749,149	35,394,588	33,505,162	(243,987)
Transportation	496,231	527,581	497,932	1,701
TOTAL INTERNAL SERVICE FUND	63,699,956	66,740,334	63,447,715	(252,241)

FISCAL 2004

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2003 AMENDED BUDGET	FISCAL 2004 REQUEST	FISCAL 2004 BUDGET	CHANGE IN BUDGET
Board of Elections	3,308,591	3,542,519	4,032,001	723,410
180 Voter Registration and Conduct of Elections	3,308,591	3,542,519	4,032,001	723,410
General	3,308,591	3,542,519	4,032,001	723,410
City Council	3,649,841	3,792,176	3,736,729	86,888
100 City Legislation	3,649,841	3,792,176	3,736,729	86,888
General	3,649,841	3,792,176	3,736,729	86,888
Community Relations Commission	874,599	1,058,860	883,482	8,883
156 Development of Intergroup Relations	874,599	1,058,860	883,482	8,883
General	823,303	1,004,368	829,942	6,639
Federal	51,296	54,492	53,540	2,244
Comptroller	18,412,059	18,640,673	17,357,782	(1,054,277)
130 Executive Direction and Control	445,148	466,379	449,283	4,135
General	445,148	466,379	449,283	4,135
131 Audits	2,995,640	3,001,924	2,979,003	(16,637)
General	2,995,640	3,001,924	2,979,003	(16,637)
132 Real Estate Acquisition and Management	499,213	522,259	512,665	13,452
General	499,213	522,259	512,665	13,452
133 Municipal Telephone Exchange	13,745,835	14,058,106	12,820,060	(925,775)
Internal Service	13,745,835	14,058,106	12,820,060	(925,775)
136 Municipal Post Office	726,223	592,005	596,771	(129,452)
Internal Service	726,223	592,005	596,771	(129,452)
Council Services	467,309	517,334	460,296	(7,013)
103 Council Services	467,309	517,334	460,296	(7,013)
General	467,309	517,334	460,296	(7,013)
Courts: Circuit Court	13,042,059	12,083,595	11,788,077	(1,253,982)
110 Circuit Court	13,042,059	12,083,595	11,788,077	(1,253,982)
General	8,015,691	7,553,707	7,242,004	(773,687)
Federal	915,773	1,115,700	1,101,181	185,408
State	4,110,595	3,414,188	3,444,892	(665,703)
Courts: Orphans' Court	401,232	407,815	428,919	27,687
112 Orphans' Court	401,232	407,815	428,919	27,687
General	401,232	407,815	428,919	27,687
Employees' Retirement Systems	5,472,124	7,580,641	7,531,348	2,059,224
152 Employees' Retirement System	5,472,124	4,036,810	4,000,404	(1,471,720)
Special	5,472,124	4,036,810	4,000,404	(1,471,720)
154 Fire and Police Retirement System	0	3,543,831	3,530,944	3,530,944
Special	0	3,543,831	3,530,944	3,530,944
Enoch Pratt Free Library	29,049,866	30,291,847	30,173,762	1,123,896
450 Administrative and Technical Services	7,105,337	7,336,284	7,249,598	144,261
General	5,596,520	5,784,083	5,668,476	71,956
State	496,831	529,079	563,889	67,058
Special	1,011,986	1,023,122	1,017,233	5,247
452 Neighborhood Services	7,955,933	8,179,817	8,068,538	112,605
General	7,955,933	8,179,817	8,068,538	112,605
453 State Library Resource Center	13,988,596	14,775,746	14,855,626	867,030
General	5,225,629	5,265,092	5,236,986	11,357
State	8,762,967	9,510,654	9,618,640	855,673

FISCAL 2004

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2003 AMENDED BUDGET	FISCAL 2004 REQUEST	FISCAL 2004 BUDGET	CHANGE IN BUDGET
Finance	18,509,170	21,547,586	20,164,408	1,655,238
140 Administrative Direction and Control	784,916	829,446	777,002	(7,914)
General	784,916	829,446	777,002	(7,914)
141 Budget and Management Research	1,193,133	1,231,368	1,041,120	(152,013)
General	1,193,133	1,231,368	1,041,120	(152,013)
142 Accounting and Payroll Services	5,723,299	5,744,895	5,396,492	(326,807)
General	2,507,087	2,548,344	2,224,826	(282,261)
Loan and Guarantee Enterprise	3,051,374	3,034,579	3,011,778	(39,596)
Internal Service	164,838	161,972	159,888	(4,950)
144 Purchasing	5,313,163	4,956,875	4,695,716	(617,447)
General	2,276,336	2,152,512	1,916,679	(359,657)
Internal Service	3,036,827	2,804,363	2,779,037	(257,790)
145 Risk Management Services	902,692	1,014,668	0	(902,692)
Internal Service	902,692	1,014,668	0	(902,692)
150 Treasury Management	2,129,347	2,930,379	2,490,131	360,784
General	2,129,347	2,930,379	2,490,131	360,784
153 Risk Management Operations	2,462,620	4,839,955	5,763,947	3,301,327
Internal Service	2,462,620	4,839,955	5,763,947	3,301,327
Fire	118,088,455	125,982,759	121,278,816	3,190,361
210 Administrative Direction and Control	2,436,389	2,715,062	3,419,842	983,453
General	2,436,389	2,715,062	3,419,842	983,453
211 Training	1,130,207	1,474,638	1,916,895	786,688
General	1,130,207	1,474,638	1,916,895	786,688
212 Fire Suppression	87,766,671	91,986,484	90,535,658	2,768,987
General	86,180,671	90,400,484	88,949,658	2,768,987
Federal	1,501,000	1,501,000	1,501,000	0
State	85,000	85,000	85,000	0
213 Fire Marshal	2,812,012	2,839,467	2,304,082	(507,930)
General	2,812,012	2,839,467	2,304,082	(507,930)
214 Support Services	5,446,182	7,014,555	5,627,907	181,725
General	4,437,393	6,005,766	4,619,118	181,725
State	1,008,789	1,008,789	1,008,789	0
215 Fire Alarm and Communications	4,149,276	4,181,394	3,246,248	(903,028)
General	4,143,416	4,175,534	3,240,388	(903,028)
State	5,860	5,860	5,860	0
219 Non-actuarial Retirement Benefits	190,000	190,000	135,000	(55,000)
General	190,000	190,000	135,000	(55,000)
319 Ambulance Service	14,157,718	15,581,159	14,093,184	(64,534)
General	4,753,388	6,007,817	4,061,015	(692,373)
Federal	200,000	200,000	200,000	0
State	69,200	69,200	69,200	0
Special	9,135,130	9,304,142	9,762,969	627,839
Health	181,047,487	191,804,782	189,773,210	8,725,723
240 Animal Control	2,124,485	2,126,748	1,889,883	(234,602)
General	1,908,387	2,106,248	1,869,383	(39,004)
State	0	17,000	17,000	17,000
Special	216,098	3,500	3,500	(212,598)
300 Administrative Direction and Control	2,867,957	2,729,629	2,878,289	10,332
General	2,867,957	2,729,629	2,878,289	10,332

FISCAL 2004

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2003 AMENDED BUDGET	FISCAL 2004 REQUEST	FISCAL 2004 BUDGET	CHANGE IN BUDGET
Health (cont.)				
302 Environmental Health	5,038,719	5,290,337	2,941,633	(2,097,086)
General	2,353,344	2,535,433	2,385,874	32,530
Federal	1,568,765	1,622,402	325,051	(1,243,714)
State	1,116,610	882,502	180,708	(935,902)
Special	0	250,000	50,000	50,000
303 Special Purpose Grants	2,000,000	2,647,373	2,000,000	0
Special	2,000,000	2,647,373	2,000,000	0
304 Health Promotion and Disease Prevention	29,715,377	33,654,593	33,477,942	3,762,565
General	3,130,413	3,208,450	3,005,666	(124,747)
Federal	25,844,708	29,732,300	29,762,234	3,917,526
State	740,256	713,843	710,042	(30,214)
305 Health Services Initiatives	14,584,090	13,769,615	13,980,353	(603,737)
General	751,448	757,977	317,821	(433,627)
Federal	9,871,509	8,861,705	8,945,083	(926,426)
State	3,855,395	4,023,077	3,794,207	(61,188)
Special	105,738	126,856	923,242	817,504
306 General Nursing Services	6,920,788	7,995,551	7,971,374	1,050,586
General	885,957	967,983	950,095	64,138
Federal	63,000	63,693	68,000	5,000
State	5,971,831	6,963,875	6,953,279	981,448
307 Mental Health Services	58,888,258	62,304,222	60,669,010	1,780,752
General	1,799,359	1,799,359	1,799,359	0
Federal	12,347,965	15,548,754	15,029,372	2,681,407
State	44,740,934	44,956,109	43,840,279	(900,655)
308 Maternal and Child Health	11,784,666	13,525,744	16,022,470	4,237,804
General	617,698	845,077	1,119,404	501,706
Federal	11,069,542	12,220,667	13,937,939	2,868,397
State	92,426	55,000	511,965	419,539
Special	5,000	405,000	453,162	448,162
309 Child and Adult Care - Food	6,073,410	6,081,120	6,071,942	(1,468)
Federal	6,073,410	6,081,120	6,071,942	(1,468)
310 School Health Services	9,794,081	10,003,398	10,266,633	472,552
General	3,847,408	3,963,185	3,790,558	(56,850)
Federal	510,081	545,818	538,775	28,694
State	177,493	180,018	571,379	393,886
Special	5,259,099	5,314,377	5,365,921	106,822
311 Health Services for the Aging	31,255,656	31,676,452	31,603,681	348,025
General	196,042	128,079	126,639	(69,403)
Federal	29,728,819	30,430,639	30,364,123	635,304
State	1,246,268	872,734	868,413	(377,855)
Special	84,527	245,000	244,506	159,979
Housing and Community Development	102,139,800	103,893,586	105,756,567	3,616,767
119 Neighborhood Service Centers	4,231,351	4,407,063	4,427,931	196,580
General	5,000	5,000	5,000	0
Federal	1,694,876	1,703,673	1,684,414	(10,462)
State	2,531,475	2,698,390	2,738,517	207,042
177 Administrative Direction and Control	5,212,955	6,173,383	5,069,485	(143,470)
General	2,975,352	3,133,777	2,001,359	(973,993)
Federal	1,773,184	2,596,136	1,663,136	(110,048)
Special	464,419	443,470	1,404,990	940,571

FISCAL 2004

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND		FISCAL 2003 AMENDED BUDGET	FISCAL 2004 REQUEST	FISCAL 2004 BUDGET	CHANGE IN BUDGET
Housing and Community Development (cont.)					
184	Energy Assistance and Emergency Food	1,978,373	1,979,212	1,979,212	839
	State	1,978,373	1,979,212	1,979,212	839
260	Construction and Building Inspection	4,672,372	4,789,410	4,777,105	104,733
	General	2,786,367	2,973,355	2,350,361	(436,006)
	Federal	886,005	816,055	803,744	(82,261)
	Special	1,000,000	1,000,000	1,623,000	623,000
357	Services for Homeless Persons	29,886,781	24,322,833	23,423,637	(6,463,144)
	General	236,089	270,000	251,002	14,913
	Federal	24,930,000	19,935,500	19,935,500	(4,994,500)
	State	4,705,872	4,117,333	3,237,135	(1,468,737)
	Special	14,820	0	0	(14,820)
570	Preservation of Historic Places	601,696	529,181	525,841	(75,855)
	General	224,169	204,203	216,849	(7,320)
	Federal	242,163	241,456	238,116	(4,047)
	State	60,000	0	0	(60,000)
	Special	75,364	83,522	70,876	(4,488)
582	Finance and Development	5,004,890	5,355,434	7,064,141	2,059,251
	General	461,426	1,739,816	2,217,368	1,755,942
	Federal	3,208,464	3,482,424	4,570,779	1,362,315
	State	1,125,000	0	0	(1,125,000)
	Special	210,000	133,194	275,994	65,994
583	Neighborhood Services	8,521,358	8,864,972	10,911,290	2,389,932
	General	1,414,315	1,597,822	1,481,569	67,254
	Federal	3,658,361	3,818,150	5,980,721	2,322,360
	State	33,682	34,000	34,000	318
	Special	3,415,000	3,415,000	3,415,000	0
585	Baltimore Development Corporation	3,515,000	5,298,636	3,980,200	465,200
	General	2,520,000	4,037,386	2,719,000	199,000
	Federal	875,000	901,250	901,200	26,200
	Special	120,000	360,000	360,000	240,000
592	Special Housing Grants	360,000	360,000	110,000	(250,000)
	Federal	250,000	250,000	0	(250,000)
	State	110,000	110,000	110,000	0
593	Community Support Projects	9,397,517	9,524,300	6,113,700	(3,283,817)
	General	610,000	0	0	(610,000)
	Federal	8,787,517	9,524,300	6,113,700	(2,673,817)
597	Weatherization	1,404,669	1,282,806	1,283,220	(121,449)
	State	1,404,669	1,282,806	1,283,220	(121,449)
604	Child Care Centers	1,537,099	1,573,026	1,613,858	76,759
	Federal	1,537,099	1,573,026	1,613,858	76,759
605	Head Start	25,737,129	29,354,720	34,398,337	8,661,208
	Federal	25,697,129	27,200,776	28,616,993	2,919,864
	State	40,000	2,153,944	5,781,344	5,741,344
606	Arts and Education	78,610	78,610	78,610	0
	State	78,610	78,610	78,610	0
Human Resources		4,969,218	5,017,478	4,741,297	(227,921)
160	Personnel Administration	3,986,425	4,032,812	3,755,395	(231,030)
	General	1,856,048	1,901,076	1,625,023	(231,025)
	Internal Service	2,130,377	2,131,736	2,130,372	(5)

FISCAL 2004

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2003 AMENDED BUDGET	FISCAL 2004 REQUEST	FISCAL 2004 BUDGET	CHANGE IN BUDGET
Human Resources (cont.)				
161 Vision Care Program	982,793	984,666	985,902	3,109
Internal Service	982,793	984,666	985,902	3,109
Law	9,174,676	8,664,312	7,312,154	(1,862,522)
175 Legal Services	9,174,676	8,664,312	7,312,154	(1,862,522)
General	3,872,305	4,446,145	3,116,037	(756,268)
Internal Service	5,302,371	4,218,167	4,196,117	(1,106,254)
Legislative Reference	706,589	721,669	721,669	15,080
106 Legislative Reference Services	476,394	475,440	476,440	46
General	464,994	464,040	465,040	46
Special	11,400	11,400	11,400	0
107 Archives and Records Management	230,195	246,229	245,229	15,034
General	230,195	246,229	245,229	15,034
Liquor License Board	1,642,927	1,667,835	1,682,838	39,911
250 Liquor Control	1,642,927	1,667,835	1,682,838	39,911
General	1,642,927	1,667,835	1,682,838	39,911
Mayorality	3,465,461	3,508,587	3,285,632	(179,829)
125 Executive Direction and Control	2,660,158	2,721,210	2,505,883	(154,275)
General	2,660,158	2,721,210	2,505,883	(154,275)
127 Office of State Relations	601,354	587,080	587,620	(13,734)
General	601,354	587,080	587,620	(13,734)
353 Office of Community Projects	138,743	150,554	192,129	53,386
General	138,743	150,554	192,129	53,386
599 Office of International Programs	65,206	49,743	0	(65,206)
General	65,206	49,743	0	(65,206)
M-R: Art and Culture	5,539,876	8,404,447	5,699,000	159,124
493 Art and Culture Grants	5,539,876	8,404,447	5,699,000	159,124
General	5,539,876	8,404,447	5,699,000	159,124
M-R: Cable and Communications	926,387	1,054,242	1,073,334	146,947
572 Cable and Communications Coordination	926,387	1,054,242	1,073,334	146,947
General	288,934	292,871	299,000	10,066
Special	637,453	761,371	774,334	136,881
M-R: CitiStat Office	429,717	448,989	405,980	(23,737)
347 CitiStat Operations	429,717	448,989	405,980	(23,737)
General	429,717	448,989	405,980	(23,737)
M-R: Civic Promotion	9,853,152	10,844,828	10,225,736	372,584
589 Office of Promotion and the Arts	1,613,611	1,881,019	1,678,611	65,000
General	1,613,611	1,881,019	1,678,611	65,000
590 Civic Promotion	8,239,541	8,963,809	8,547,125	307,584
General	8,239,541	8,963,809	8,547,125	307,584
M-R: Commission on Aging/Retire. Educ.	11,336,776	10,261,576	10,387,145	(949,631)
324 Executive Direction and Administration	436,964	0	0	(436,964)
General	210,464	0	0	(210,464)
Federal	217,500	0	0	(217,500)
State	9,000	0	0	(9,000)

FISCAL 2004

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2003 AMENDED BUDGET	FISCAL 2004 REQUEST	FISCAL 2004 BUDGET	CHANGE IN BUDGET
M-R: Commission on Aging/Retire. Educ. (cont.)				
325 Senior Services	898,946	10,261,576	10,387,145	9,488,199
General	0	476,922	468,022	468,022
Motor Vehicle	0	307,000	325,000	325,000
Federal	66,862	5,544,342	5,125,070	5,058,208
State	748,284	3,933,312	3,923,902	3,175,618
Special	83,800	0	545,151	461,351
326 Client Services - Direct	8,942,975	0	0	(8,942,975)
General	175,754	0	0	(175,754)
Motor Vehicle	325,000	0	0	(325,000)
Federal	3,878,909	0	0	(3,878,909)
State	3,227,264	0	0	(3,227,264)
Special	1,336,048	0	0	(1,336,048)
327 Client Services - Indirect	1,057,891	0	0	(1,057,891)
General	90,704	0	0	(90,704)
Federal	501,512	0	0	(501,512)
State	465,675	0	0	(465,675)
M-R: Conditional Purchase Agreements	21,504,214	18,862,666	18,862,666	(2,641,548)
129 Conditional Purchase Agreement Payments	21,504,214	18,862,666	18,862,666	(2,641,548)
General	20,804,137	18,157,466	18,157,466	(2,646,671)
Loan and Guarantee Enterprise	699,626	692,222	692,222	(7,404)
Special	451	451	451	0
Internal Service	0	12,527	12,527	12,527
M-R: Contingent Fund	750,000	750,000	750,000	0
121 Contingent Fund	750,000	750,000	750,000	0
General	750,000	750,000	750,000	0
M-R: Convention Complex	20,039,896	20,492,823	20,124,638	84,742
531 Convention Center Operations	19,589,896	20,042,823	19,674,638	84,742
General	12,175,793	11,894,262	11,678,604	(497,189)
Convention Center Bond	4,637,000	4,633,561	4,634,000	(3,000)
State	2,777,103	3,515,000	3,362,034	584,931
540 1st Mariner Arena Operations	450,000	450,000	450,000	0
General	450,000	450,000	450,000	0
M-R: Debt Service	53,932,958	61,819,990	56,060,990	2,128,032
123 General Debt Service	53,932,958	61,819,990	56,060,990	2,128,032
General	50,496,544	57,544,652	51,785,652	1,289,108
Motor Vehicle	3,436,414	4,275,338	4,275,338	838,924
M-R: Educational Grants	1,137,006	1,274,506	1,137,006	0
446 Educational Grants	1,137,006	1,274,506	1,137,006	0
General	1,137,006	1,274,506	1,137,006	0
M-R: Employees' Retirement Contribution	39,515,367	47,766,179	47,367,100	7,851,733
355 Employees' Retirement Contribution	39,515,367	47,766,179	47,367,100	7,851,733
General	36,490,897	44,331,179	44,999,900	8,509,003
Motor Vehicle	3,024,470	3,435,000	2,367,200	(657,270)
M-R: Environmental Control Board	306,756	326,642	317,441	10,685
117 Environmental Control	306,756	326,642	317,441	10,685
General	306,756	326,642	317,441	10,685

FISCAL 2004

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2003 AMENDED BUDGET	FISCAL 2004 REQUEST	FISCAL 2004 BUDGET	CHANGE IN BUDGET
M-R: Health and Welfare Grants	59,000	136,663	58,600	(400)
385 Health and Welfare Grants	59,000	136,663	58,600	(400)
General	59,000	136,663	58,600	(400)
M-R: Labor Commissioner	467,753	480,408	462,408	(5,345)
128 Labor Relations	467,753	480,408	462,408	(5,345)
General	467,753	480,408	462,408	(5,345)
M-R: Local Share to City Schools	200,946,244	201,101,000	201,101,000	154,756
352 Local Share to City Schools	200,946,244	201,101,000	201,101,000	154,756
General	200,946,244	201,101,000	201,101,000	154,756
M-R: Miscellaneous General Expenses	13,649,770	13,363,770	11,253,772	(2,395,998)
122 Miscellaneous General Expenses	13,649,770	13,363,770	11,253,772	(2,395,998)
General	8,758,920	8,472,920	6,362,922	(2,395,998)
Motor Vehicle	4,890,850	4,890,850	4,890,850	0
M-R: Office of Children, Youth and Families	5,726,579	2,324,411	2,953,691	(2,772,888)
350 Office of Children, Youth and Families	5,726,579	2,324,411	2,953,691	(2,772,888)
General	498,238	614,891	518,001	19,763
Federal	0	0	550,713	550,713
State	3,681,491	1,609,520	1,784,977	(1,896,514)
Special	1,546,850	100,000	100,000	(1,446,850)
M-R: Office of Employment Development	35,232,533	33,090,864	33,931,744	(1,300,789)
630 Administration (Title I)	262,847	266,135	261,102	(1,745)
General	193,837	196,435	191,402	(2,435)
Federal	69,010	69,700	69,700	690
631 Job Training Partnership (Titles II/III)	18,656,256	17,072,914	17,072,914	(1,583,342)
Federal	18,656,256	17,072,914	17,072,914	(1,583,342)
633 Youth Initiatives	10,996,210	11,000,000	11,000,000	3,790
Federal	10,996,210	11,000,000	11,000,000	3,790
639 Special Services	5,317,220	4,751,815	5,597,728	280,508
General	681,259	694,023	1,640,463	959,204
Federal	2,594,697	2,658,728	2,658,728	64,031
State	1,941,264	1,204,266	1,205,494	(735,770)
Special	100,000	194,798	93,043	(6,957)
M-R: Office of Information Technology	7,806,371	14,823,176	9,412,258	1,605,887
147 Information Technology Services	3,952,520	6,302,780	4,027,199	74,679
General	3,952,520	6,302,780	4,027,199	74,679
151 Information Technology Support Services	3,853,851	8,520,396	5,385,059	1,531,208
General	3,853,851	8,520,396	5,385,059	1,531,208
M-R: Office of Neighborhoods	623,458	749,745	671,937	48,479
354 Neighborhoods	623,458	749,745	671,937	48,479
General	623,458	749,745	671,937	48,479
M-R: Retirees' Benefits	75,737,000	80,810,267	77,080,000	1,343,000
351 Retirees' Benefits	75,737,000	80,810,267	77,080,000	1,343,000
General	70,181,000	74,865,347	69,635,000	(546,000)
Motor Vehicle	5,556,000	5,944,920	7,445,000	1,889,000
M-R: Self-Insurance Fund	27,707,451	28,468,577	28,468,577	761,126
126 Contribution to Self-insurance Fund	27,707,451	28,468,577	28,468,577	761,126
General	21,224,000	21,939,195	21,939,195	715,195
Motor Vehicle	6,483,451	6,529,382	6,529,382	45,931

FISCAL 2004

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2003 AMENDED BUDGET	FISCAL 2004 REQUEST	FISCAL 2004 BUDGET	CHANGE IN BUDGET
Municipal and Zoning Appeals	297,204	299,898	300,003	2,799
185 Zoning, Tax and Other Appeals	297,204	299,898	300,003	2,799
General	297,204	299,898	300,003	2,799
Planning	2,365,594	2,429,628	1,739,221	(626,373)
187 City Planning	2,365,594	2,429,628	1,739,221	(626,373)
General	1,009,810	1,033,802	840,018	(169,792)
Motor Vehicle	724,084	762,231	735,003	10,919
Federal	586,700	588,595	119,200	(467,500)
State	45,000	45,000	45,000	0
Police	287,198,862	304,265,319	280,198,083	(7,000,779)
200 Administrative Direction and Control	22,209,220	26,622,643	23,931,501	1,722,281
General	22,209,220	26,622,643	23,931,501	1,722,281
201 Field Operations Bureau	174,981,546	182,808,105	173,641,052	(1,340,494)
General	152,660,205	166,375,927	157,208,874	4,548,669
Federal	14,985,557	9,096,394	9,096,394	(5,889,163)
State	7,335,784	7,335,784	7,335,784	0
202 Investigations	33,141,229	39,566,179	32,945,372	(195,857)
General	32,101,569	38,526,519	31,905,712	(195,857)
Federal	79,660	79,660	79,660	0
Special	960,000	960,000	960,000	0
203 Traffic	10,876,482	10,985,293	10,893,025	16,543
Motor Vehicle	10,848,482	10,957,293	10,865,025	16,543
State	28,000	28,000	28,000	0
204 Services Bureau	27,454,440	29,976,198	25,100,783	(2,353,657)
General	25,496,857	27,875,347	23,021,669	(2,475,188)
Special	1,957,583	2,100,851	2,079,114	121,531
205 Non-actuarial Retirement Benefits	4,641,235	4,608,486	4,528,486	(112,749)
General	4,641,235	4,608,486	4,528,486	(112,749)
207 Research and Development	5,215,276	5,138,502	4,905,157	(310,119)
General	5,215,276	5,138,502	4,905,157	(310,119)
224 Office of Criminal Justice	8,679,434	4,559,913	4,252,707	(4,426,727)
General	704,503	853,391	551,869	(152,634)
Federal	7,699,931	3,428,145	3,425,838	(4,274,093)
State	0	3,377	0	0
Special	275,000	275,000	275,000	0
Public Works	336,723,313	356,728,034	339,938,551	3,215,238
189 Fleet Management	33,749,149	35,394,588	33,505,162	(243,987)
Internal Service	33,749,149	35,394,588	33,505,162	(243,987)
190 Departmental Administration	1,117,111	1,130,731	984,097	(133,014)
General	374,974	401,723	255,085	(119,889)
Motor Vehicle	742,137	729,008	729,012	(13,125)
191 Permits	547,195	2,759,156	2,425,914	1,878,719
General	0	579,052	506,674	506,674
Motor Vehicle	547,195	2,180,104	1,919,240	1,372,045
193 Building Maintenance	17,621,298	18,045,378	15,369,035	(2,252,263)
General	17,621,298	18,045,378	15,369,035	(2,252,263)
198 Engineering/Construction Management	1,002,507	466,602	446,474	(556,033)
General	63,616	250,493	247,007	183,391
Motor Vehicle	938,891	216,109	199,467	(739,424)

FISCAL 2004

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2003 AMENDED BUDGET	FISCAL 2004 REQUEST	FISCAL 2004 BUDGET	CHANGE IN BUDGET
Public Works (cont.)				
513 Solid Waste Special Services	25,622,545	32,382,221	25,235,203	(387,342)
General	334,038	576,135	344,728	10,690
Motor Vehicle	25,288,507	31,806,086	24,890,475	(398,032)
515 Solid Waste Collection	17,031,259	19,110,298	16,496,343	(534,916)
General	15,268,840	16,831,194	14,364,926	(903,914)
Motor Vehicle	1,762,419	2,279,104	1,631,417	(131,002)
Special	0	0	500,000	500,000
516 Solid Waste Environmental Services	17,026,373	18,856,730	17,872,426	846,053
General	15,763,422	17,491,374	16,560,767	797,345
Motor Vehicle	1,262,951	1,365,356	1,311,659	48,708
518 Storm Water Maintenance	3,758,876	3,748,471	3,475,897	(282,979)
Motor Vehicle	3,758,876	3,748,471	3,475,897	(282,979)
544 Sanitary Maintenance	13,386,383	16,333,404	16,144,056	2,757,673
Waste Water Utility	13,386,383	16,333,404	16,144,056	2,757,673
546 Water Maintenance	25,104,790	25,731,438	25,412,370	307,580
Water Utility	25,104,790	25,731,438	25,412,370	307,580
550 Waste Water Facilities	79,785,390	80,090,052	80,306,131	520,741
Waste Water Utility	79,785,390	80,090,052	80,306,131	520,741
552 Water Facilities	29,038,197	29,819,313	29,317,373	279,176
Water Utility	29,038,197	29,819,313	29,317,373	279,176
553 Water Engineering	10,356,834	10,792,187	11,311,024	954,190
Water Utility	10,356,834	10,792,187	11,311,024	954,190
554 Waste Water Engineering	15,000,405	15,342,022	16,114,082	1,113,677
Waste Water Utility	15,000,405	15,342,022	16,114,082	1,113,677
555 Environmental Services	3,622,082	3,756,238	3,653,035	30,953
Waste Water Utility	3,134,458	3,273,895	3,175,769	41,311
Water Utility	487,624	482,343	477,266	(10,358)
560 Facilities Engineering	655,976	586,354	528,929	(127,047)
Waste Water Utility	430,039	381,787	347,984	(82,055)
Water Utility	225,937	204,567	180,945	(44,992)
561 Utility Billing	8,197,016	8,439,353	8,372,502	175,486
Water Utility	8,197,016	8,439,353	8,372,502	175,486
565 Utility Debt Service	34,099,927	33,943,498	32,968,498	(1,131,429)
Waste Water Utility	16,980,325	15,844,978	14,869,978	(2,110,347)
Water Utility	17,119,602	18,098,520	18,098,520	978,918
Recreation and Parks	25,182,921	33,402,594	25,792,052	609,131
471 Administrative Direction and Control	2,423,194	2,713,257	2,553,199	130,005
General	1,931,868	2,713,257	1,937,983	6,115
State	491,326	0	606,216	114,890
Special	0	0	9,000	9,000
473 Municipal Concerts and Other Musical Events	59,036	59,036	37,497	(21,539)
General	59,036	59,036	37,497	(21,539)
478 General Park Services	6,803,701	10,784,674	7,697,660	893,959
General	6,098,915	7,568,270	6,651,198	552,283
Federal	0	0	155,000	155,000
State	704,786	3,216,404	891,462	186,676
479 Special Facilities	1,168,939	1,278,489	1,249,287	80,348
General	1,053,961	1,163,511	1,113,887	59,926
Special	114,978	114,978	135,400	20,422

FISCAL 2004

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2003 AMENDED BUDGET	FISCAL 2004 REQUEST	FISCAL 2004 BUDGET	CHANGE IN BUDGET
Recreation and Parks (cont.)				
480 Regular Recreational Services	10,091,359	11,178,759	9,962,984	(128,375)
General	9,521,359	10,608,759	9,405,354	(116,005)
State	120,000	120,000	120,000	0
Special	450,000	450,000	437,630	(12,370)
482 Supplementary Recreational Services	2,242,186	2,252,255	1,876,390	(365,796)
General	44,100	44,100	44,100	0
State	1,651,550	1,651,550	1,412,320	(239,230)
Special	546,536	556,605	419,970	(126,566)
505 Park and Street Trees	2,394,506	5,136,124	2,415,035	20,529
General	0	2,138,636	0	0
Motor Vehicle	2,384,506	2,987,488	2,415,035	30,529
State	10,000	10,000	0	(10,000)
Sheriff	9,201,973	10,688,855	9,521,567	319,594
118 Sheriff Services	9,201,973	10,688,855	9,521,567	319,594
General	9,201,973	10,602,555	9,435,267	233,294
Federal	0	86,300	86,300	86,300
Social Services	230,000	230,000	230,000	0
365 Public Assistance	230,000	230,000	230,000	0
General	230,000	230,000	230,000	0
State's Attorney	21,731,063	22,164,916	23,420,424	1,689,361
115 Prosecution of Criminals	21,731,063	22,164,916	23,420,424	1,689,361
General	17,203,886	17,544,482	17,371,490	167,604
Federal	2,070,596	2,114,113	2,242,163	171,567
State	2,259,408	2,334,121	3,634,571	1,375,163
Special	197,173	172,200	172,200	(24,973)
Transportation	103,611,157	117,952,469	106,798,627	3,187,470
195 Towing	6,093,059	8,837,214	7,600,978	1,507,919
General	423,331	621,839	439,725	16,394
Motor Vehicle	5,649,728	8,189,220	7,136,253	1,486,525
State	20,000	26,155	25,000	5,000
230 Administration	4,098,898	4,968,600	4,077,710	(21,188)
Motor Vehicle	3,778,898	4,535,922	3,569,083	(209,815)
Federal	320,000	357,678	392,733	72,733
State	0	75,000	115,894	115,894
231 Traffic Engineering	5,849,786	7,536,050	5,640,154	(209,632)
Motor Vehicle	5,849,786	7,536,050	5,640,154	(209,632)
232 Parking Management	4,107,276	4,800,919	4,478,052	370,776
Parking Management	3,933,654	4,800,919	4,478,052	544,398
Federal	173,622	0	0	(173,622)
233 Signs and Markings	3,843,275	3,969,624	3,856,471	13,196
Motor Vehicle	3,837,275	3,963,624	3,850,471	13,196
State	6,000	6,000	6,000	0
235 Parking Enforcement	5,111,346	5,590,737	5,339,948	228,602
Parking Management	5,111,346	5,590,737	5,339,948	228,602
239 Traffic Computer & Communications	2,420,420	2,579,189	2,512,144	91,724
Motor Vehicle	2,420,420	2,579,189	2,512,144	91,724
500 Street Lighting	17,564,106	18,514,392	17,418,229	(145,877)
Motor Vehicle	17,067,875	17,986,811	16,920,297	(147,578)
Internal Service	496,231	527,581	497,932	1,701

FISCAL 2004

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2003 AMENDED BUDGET	FISCAL 2004 REQUEST	FISCAL 2004 BUDGET	CHANGE IN BUDGET
Transportation (cont.)				
501 Highway Maintenance	29,203,585	30,802,106	27,329,893	(1,873,692)
Motor Vehicle	29,203,585	30,802,106	27,329,893	(1,873,692)
503 Highway Engineering	1,843,406	2,246,364	1,671,048	(172,358)
General	364,206	320,141	197,343	(166,863)
Motor Vehicle	1,479,200	1,926,223	1,473,705	(5,495)
548 Conduits	2,566,000	3,408,940	2,674,000	108,000
Conduit Enterprise	2,566,000	3,408,940	2,674,000	108,000
580 Parking Enterprise Facilities	20,910,000	24,698,334	24,200,000	3,290,000
Parking Enterprise	20,910,000	24,698,334	24,200,000	3,290,000
Wage Commission	437,466	441,846	441,659	4,193
165 Wage Enforcement	437,466	441,846	441,659	4,193
General	437,466	441,846	441,659	4,193
War Memorial Commission	301,012	307,807	301,000	(12)
487 Operation of War Memorial Building	301,012	307,807	301,000	(12)
General	301,012	307,807	301,000	(12)
GRAND TOTAL	1,834,930,292	1,947,291,189	1,857,595,197	22,664,905

FISCAL 2004

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

AGENCY AND FUND	FISCAL 2003 AMENDED BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2004 BUDGET
Board of Elections	3	0	0	0	3
General	3	0	0	0	3
City Council	70	0	0	0	70
General	70	0	0	0	70
Community Relations Commission	14	0	0	0	14
General	13	0	0	0	13
Federal	1	0	0	0	1
Comptroller	100	0	0	0	100
General	66	0	0	0	66
Internal Service	34	0	0	0	34
Council Services	6	0	0	0	6
General	6	0	0	0	6
Courts: Circuit Court	154	5	(35)	0	124
General	85	3	(5)	0	83
Federal	19	0	0	0	19
State	50	2	(30)	0	22
Courts: Orphans' Court	5	0	0	0	5
General	5	0	0	0	5
Employees' Retirement Systems	54	0	0	0	54
Special	54	0	0	0	54
Enoch Pratt Free Library	416	16	0	0	432
General	346	1	0	4	351
State	44	15	0	2	61
Special	26	0	0	(6)	20
Finance	386	6	(38)	(5)	349
General	303	6	(9)	0	300
Loan and Guarantee Enterprise	2	0	0	0	2
Internal Service	81	0	(29)	(5)	47
Fire	1,748	(8)	(3)	0	1,737
General	1,724	(8)	(3)	0	1,713
Special	24	0	0	0	24
Health	770	23	(51)	0	742
General	236	7	(8)	(4)	231
Federal	368	19	(39)	19	367
State	71	0	(3)	1	69
Special	95	(3)	(1)	(16)	75
Housing and Community Development	528	10	(4)	6	540
General	101	8	(4)	12	117
Federal	331	(3)	0	(6)	322
State	75	3	0	(15)	63
Special	21	2	0	15	38
Human Resources	54	0	(6)	0	48
General	47	0	(6)	0	41
Internal Service	7	0	0	0	7

FISCAL 2004

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

AGENCY AND FUND	FISCAL 2003 AMENDED BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2004 BUDGET
Law	125	(5)	(13)	(2)	105
General	74	0	(10)	4	68
Special	10	0	(2)	3	11
Internal Service	41	(5)	(1)	(9)	26
Legislative Reference	7	2	0	0	9
General	7	2	0	0	9
Liquor License Board	33	0	0	0	33
General	33	0	0	0	33
Mayoralty	51	0	0	(1)	50
General	51	0	0	(1)	50
M-R: Cable and Communications	9	0	0	0	9
General	2	0	0	0	2
Special	7	0	0	0	7
M-R: CitiStat Office	8	0	0	0	8
General	8	0	0	0	8
M-R: Commission on Aging/Retire. Educ.	83	3	(8)	(3)	75
General	11	2	0	7	20
Federal	43	0	(7)	(6)	30
State	29	1	(1)	(4)	25
M-R: Convention Complex	169	0	0	0	169
General	169	0	0	0	169
M-R: Environmental Control Board	5	0	0	0	5
General	5	0	0	0	5
M-R: Labor Commissioner	5	0	0	0	5
General	5	0	0	0	5
M-R: Office of Children, Youth and Families	7	1	(1)	0	7
General	7	1	(1)	0	7
M-R: Office of Employment Development	374	1	0	0	375
General	14	0	0	0	14
Federal	314	0	0	20	334
State	46	0	0	(20)	26
Special	0	1	0	0	1
M-R: Office of Information Technology	96	39	(2)	0	133
General	96	39	(2)	0	133
M-R: Office of Neighborhoods	8	3	0	1	12
General	8	3	0	1	12
Municipal and Zoning Appeals	9	0	0	0	9
General	9	0	0	0	9
Planning	44	0	(2)	(7)	35
General	28	0	(2)	(1)	25
Motor Vehicle	10	0	0	0	10
Federal	6	0	0	(6)	0
Police	4,102	6	(78)	0	4,030
General	3,630	5	(78)	129	3,686
Motor Vehicle	95	0	0	0	95

FISCAL 2004

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

AGENCY AND FUND	FISCAL 2003 AMENDED BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2004 BUDGET
Police (cont.)					
Federal	234	1	0	(129)	106
State	112	0	0	0	112
Special	31	0	0	0	31
Public Works	3,620	12	(86)	2	3,548
General	600	2	(50)	(6)	546
Motor Vehicle	705	4	(36)	2	675
Waste Water Utility	1,088	5	0	(2)	1,091
Water Utility	952	1	0	4	957
Federal	7	0	0	0	7
Internal Service	268	0	0	4	272
Recreation and Parks	372	2	(6)	0	368
General	300	0	(1)	(3)	296
Motor Vehicle	40	0	0	0	40
Federal	5	0	0	1	6
State	16	2	0	2	20
Special	11	0	(5)	0	6
Sheriff	203	1	(2)	0	202
General	203	1	(2)	0	202
State's Attorney	376	18	0	0	394
General	271	2	0	0	273
Federal	58	1	0	0	59
State	46	15	0	0	61
Special	1	0	0	0	1
Transportation	1,565	1	0	0	1,566
General	396	0	0	(1)	395
Motor Vehicle	1,004	1	0	1	1,006
Parking Management	104	0	0	0	104
Conduit Enterprise	54	0	0	1	55
Federal	2	0	0	(2)	0
State	0	0	0	1	1
Internal Service	5	0	0	0	5
Wage Commission	8	0	0	0	8
General	8	0	0	0	8
War Memorial Commission	6	0	0	0	6
General	6	0	0	0	6
GRAND TOTAL	15,593	136	(335)	(9)	15,385

FISCAL 2004

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

AGENCY AND FUND	FISCAL 2003 AMENDED BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2004 BUDGET
SUMMARY BY FUND					
General	8,946	74	(181)	141	8,980
Motor Vehicle	1,854	5	(36)	3	1,826
Parking Management	104	0	0	0	104
Waste Water Utility	1,088	5	0	(2)	1,091
Water Utility	952	1	0	4	957
Loan and Guarantee Enterprise	2	0	0	0	2
Conduit Enterprise	54	0	0	1	55
Federal	1,388	18	(46)	(109)	1,251
State	489	38	(34)	(33)	460
Special	280	0	(8)	(4)	268
Internal Service	436	(5)	(30)	(10)	391
GRAND TOTAL	15,593	136	(335)	(9)	15,385

FISCAL 2004

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2003 AMENDED BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2004 BUDGET
Board of Elections	3	0	0	0	3
180 Voter Registration and Conduct of Elections	3	0	0	0	3
General	3	0	0	0	3
City Council	70	0	0	0	70
100 City Legislation	70	0	0	0	70
General	70	0	0	0	70
Community Relations Commission	14	0	0	0	14
156 Development of Intergroup Relations	14	0	0	0	14
General	13	0	0	0	13
Federal	1	0	0	0	1
Comptroller	100	0	0	0	100
130 Executive Direction and Control	10	0	0	0	10
General	10	0	0	0	10
131 Audits	46	0	0	0	46
General	46	0	0	0	46
132 Real Estate Acquisition and Management	10	0	0	0	10
General	10	0	0	0	10
133 Municipal Telephone Exchange	21	0	0	0	21
Internal Service	21	0	0	0	21
136 Municipal Post Office	13	0	0	0	13
Internal Service	13	0	0	0	13
Council Services	6	0	0	0	6
103 Council Services	6	0	0	0	6
General	6	0	0	0	6
Courts: Circuit Court	154	5	(35)	0	124
110 Circuit Court	154	5	(35)	0	124
General	85	3	(5)	0	83
Federal	19	0	0	0	19
State	50	2	(30)	0	22
Courts: Orphans' Court	5	0	0	0	5
112 Orphans' Court	5	0	0	0	5
General	5	0	0	0	5
Employees' Retirement Systems	54	0	0	0	54
152 Employees' Retirement System	54	0	0	(13)	41
Special	54	0	0	(13)	41
154 Fire and Police Retirement System	0	0	0	13	13
Special	0	0	0	13	13
Enoch Pratt Free Library	416	16	0	0	432
450 Administrative and Technical Services	109	5	0	3	117
General	80	1	0	6	87
State	5	4	0	1	10
Special	24	0	0	(4)	20

FISCAL 2004

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2003 AMENDED BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2004 BUDGET
Enoch Pratt Free Library (cont.)					
452 Neighborhood Services	118	0	0	(1)	117
General	118	0	0	(1)	117
453 State Library Resource Center	189	11	0	(2)	198
General	148	0	0	(1)	147
State	39	11	0	1	51
Special	2	0	0	(2)	0
Finance	386	6	(38)	(5)	349
140 Administrative Direction and Control	10	0	0	0	10
General	10	0	0	0	10
141 Budget and Management Research	19	0	(2)	0	17
General	19	0	(2)	0	17
142 Accounting and Payroll Services	88	0	(5)	0	83
General	83	0	(5)	0	78
Loan and Guarantee Enterprise	2	0	0	0	2
Internal Service	3	0	0	0	3
144 Purchasing	88	0	(2)	(5)	83
General	54	0	(2)	0	54
Internal Service	34	0	0	(5)	29
145 Risk Management Services	5	1	0	(6)	0
Internal Service	5	1	0	(6)	0
150 Treasury Management	137	5	(1)	0	141
General	137	5	(1)	0	141
153 Risk Management Operations	39	(1)	(29)	6	15
Internal Service	39	(1)	(29)	6	15
Fire	1,748	(8)	(3)	0	1,737
210 Administrative Direction and Control	27	5	0	(5)	27
General	27	5	0	(5)	27
211 Training	14	8	0	2	24
General	14	8	0	2	24
212 Fire Suppression	1,415	(13)	(1)	11	1,412
General	1,415	(13)	(1)	11	1,412
213 Fire Marshal	39	0	(1)	(7)	31
General	39	0	(1)	(7)	31
214 Support Services	6	(4)	0	0	2
General	6	(4)	0	0	2
215 Fire Alarm and Communications	51	(5)	(1)	(1)	44
General	51	(5)	(1)	(1)	44
319 Ambulance Service	196	1	0	0	197
General	172	1	0	0	173
Special	24	0	0	0	24

FISCAL 2004

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2003 AMENDED BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2004 BUDGET
Health	770	23	(51)	0	742
240 Animal Control	37	1	(8)	0	30
General	32	6	(8)	0	30
Special	5	(5)	0	0	0
300 Administrative Direction and Control	46	1	0	2	49
General	43	0	0	2	45
Special	3	1	0	0	4
302 Environmental Health	83	(6)	(1)	(33)	43
General	41	0	0	(1)	40
Federal	27	(6)	(1)	(19)	1
State	15	0	0	(13)	2
304 Health Promotion and Disease Prevention	112	12	(24)	(3)	97
General	26	0	0	(4)	22
Federal	82	12	(24)	0	70
State	4	0	0	1	5
305 Health Services Initiatives	34	7	(6)	12	47
General	9	0	0	(4)	5
Federal	13	7	(6)	7	21
State	11	0	0	10	21
Special	1	0	0	(1)	0
306 General Nursing Services	38	0	(1)	1	38
General	14	0	0	1	15
Federal	4	0	(1)	0	3
State	20	0	0	0	20
307 Mental Health Services	14	1	0	(9)	6
Federal	7	1	0	(2)	6
State	7	0	0	(7)	0
308 Maternal and Child Health	110	6	(6)	31	141
General	4	1	0	8	13
Federal	106	5	(6)	11	116
State	0	0	0	11	11
Special	0	0	0	1	1
309 Child and Adult Care - Food	13	0	0	0	13
Federal	13	0	0	0	13
310 School Health Services	174	1	0	0	175
General	65	0	0	(5)	60
Federal	21	0	0	20	41
State	4	0	0	1	5
Special	84	1	0	(16)	69
311 Health Services for the Aging	109	0	(5)	(1)	103
General	2	0	0	(1)	1
Federal	95	0	(1)	2	96
State	10	0	(3)	(2)	5
Special	2	0	(1)	0	1

FISCAL 2004

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2003 AMENDED BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2004 BUDGET
Housing and Community Development	528	10	(4)	6	540
119 Neighborhood Service Centers	74	0	0	0	74
Federal	27	0	0	(1)	26
State	47	0	0	1	48
177 Administrative Direction and Control	48	1	(3)	(11)	35
General	22	1	(3)	(1)	19
Federal	22	0	0	(10)	12
Special	4	0	0	0	4
184 Energy Assistance and Emergency Food	9	3	0	0	12
State	9	3	0	0	12
260 Construction and Building Inspection	73	3	0	0	76
General	62	3	0	(1)	64
Federal	11	0	0	1	12
357 Services for Homeless Persons	34	2	0	0	36
General	1	0	0	1	2
State	16	0	0	(16)	0
Special	17	2	0	15	34
570 Preservation of Historic Places	7	0	0	0	7
General	4	0	0	0	4
Federal	3	0	0	0	3
582 Finance and Development	40	1	(1)	17	57
General	0	3	(1)	14	16
Federal	40	(2)	0	3	41
583 Neighborhood Services	195	0	0	0	195
General	12	1	0	(1)	12
Federal	181	(1)	0	1	181
State	2	0	0	0	2
597 Weatherization	1	0	0	0	1
State	1	0	0	0	1
604 Child Care Centers	37	0	0	0	37
Federal	37	0	0	0	37
605 Head Start	10	0	0	0	10
Federal	10	0	0	0	10
Human Resources	54	0	(6)	0	48
160 Personnel Administration	49	0	(6)	0	43
General	47	0	(6)	0	41
Internal Service	2	0	0	0	2
161 Vision Care Program	5	0	0	0	5
Internal Service	5	0	0	0	5
Law	125	(5)	(13)	(2)	105
175 Legal Services	125	(5)	(13)	(2)	105
General	74	0	(10)	4	68
Special	10	0	(2)	3	11
Internal Service	41	(5)	(1)	(9)	26

FISCAL 2004

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2003 AMENDED BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2004 BUDGET
Legislative Reference	7	2	0	0	9
106 Legislative Reference Services	5	2	0	0	7
General	5	2	0	0	7
107 Archives and Records Management	2	0	0	0	2
General	2	0	0	0	2
Liquor License Board	33	0	0	0	33
250 Liquor Control	33	0	0	0	33
General	33	0	0	0	33
Mayorality	51	0	0	(1)	50
125 Executive Direction and Control	38	0	0	(1)	37
General	38	0	0	(1)	37
127 Office of State Relations	7	0	0	0	7
General	7	0	0	0	7
353 Office of Community Projects	5	0	0	1	6
General	5	0	0	1	6
599 Office of International Programs	1	0	0	(1)	0
General	1	0	0	(1)	0
M-R: Cable and Communications	9	0	0	0	9
572 Cable and Communications Coordination	9	0	0	0	9
General	2	0	0	0	2
Special	7	0	0	0	7
M-R: CitiStat Office	8	0	0	0	8
347 CitiStat Operations	8	0	0	0	8
General	8	0	0	0	8
M-R: Commission on Aging/Retire. Educ.	83	3	(8)	(3)	75
324 Executive Direction and Administration	18	0	(4)	(14)	0
General	5	0	0	(5)	0
Federal	13	0	(4)	(9)	0
325 Senior Services	12	3	0	60	75
General	0	2	0	18	20
Federal	0	0	0	30	30
State	12	1	0	12	25
326 Client Services - Direct	38	0	(3)	(35)	0
General	6	0	0	(6)	0
Federal	22	0	(2)	(20)	0
State	10	0	(1)	(9)	0
327 Client Services - Indirect	15	0	(1)	(14)	0
Federal	8	0	(1)	(7)	0
State	7	0	0	(7)	0
M-R: Convention Complex	169	0	0	0	169
531 Convention Center Operations	169	0	0	0	169
General	169	0	0	0	169

FISCAL 2004

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2003 AMENDED BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2004 BUDGET
M-R: Environmental Control Board	5	0	0	0	5
117 Environmental Control	5	0	0	0	5
General	5	0	0	0	5
M-R: Labor Commissioner	5	0	0	0	5
128 Labor Relations	5	0	0	0	5
General	5	0	0	0	5
M-R: Office of Children, Youth and Families	7	1	(1)	0	7
350 Office of Children, Youth and Families	7	1	(1)	0	7
General	7	1	(1)	0	7
M-R: Office of Employment Development	374	1	0	0	375
630 Administration (Title I)	40	0	0	0	40
General	2	0	0	0	2
Federal	38	0	0	0	38
631 Job Training Partnership (Titles II/III)	107	0	0	0	107
Federal	107	0	0	0	107
633 Youth Initiatives	27	0	0	20	47
Federal	27	0	0	20	47
639 Special Services	200	1	0	(20)	181
General	12	0	0	0	12
Federal	142	0	0	0	142
State	46	0	0	(20)	26
Special	0	1	0	0	1
M-R: Office of Information Technology	96	39	(2)	0	133
147 Information Technology Services	74	0	(2)	0	72
General	74	0	(2)	0	72
151 Information Technology Support Services	22	39	0	0	61
General	22	39	0	0	61
M-R: Office of Neighborhoods	8	3	0	1	12
354 Neighborhoods	8	3	0	1	12
General	8	3	0	1	12
Municipal and Zoning Appeals	9	0	0	0	9
185 Zoning, Tax and Other Appeals	9	0	0	0	9
General	9	0	0	0	9
Planning	44	0	(2)	(7)	35
187 City Planning	44	0	(2)	(7)	35
General	28	0	(2)	(1)	25
Motor Vehicle	10	0	0	0	10
Federal	6	0	0	(6)	0
Police	4,102	6	(78)	0	4,030
200 Administrative Direction and Control	273	1	(8)	35	301
General	273	1	(8)	35	301

FISCAL 2004

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2003 AMENDED BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2004 BUDGET
Police (cont.)					
201 Field Operations Bureau	2,675	7	(37)	(21)	2,624
General	2,337	6	(37)	108	2,414
Federal	228	1	0	(129)	100
State	110	0	0	0	110
202 Investigations	512	2	(3)	(5)	506
General	512	2	(3)	(5)	506
203 Traffic	95	0	0	0	95
Motor Vehicle	95	0	0	0	95
204 Services Bureau	452	(4)	(29)	(6)	413
General	421	(4)	(29)	(6)	382
Special	31	0	0	0	31
207 Research and Development	82	0	(1)	(3)	78
General	82	0	(1)	(3)	78
224 Office of Criminal Justice	13	0	0	0	13
General	5	0	0	0	5
Federal	6	0	0	0	6
State	2	0	0	0	2
Public Works	3,620	12	(86)	2	3,548
189 Fleet Management	268	0	0	4	272
Internal Service	268	0	0	4	272
190 Departmental Administration	88	1	(3)	(2)	84
General	67	1	(3)	(2)	63
Motor Vehicle	21	0	0	0	21
191 Permits	26	2	0	18	46
General	7	0	0	4	11
Motor Vehicle	19	2	0	14	35
193 Building Maintenance	98	0	(14)	0	84
General	98	0	(14)	0	84
198 Engineering/Construction Management	81	0	(1)	(20)	60
General	55	0	0	(4)	51
Motor Vehicle	26	0	(1)	(16)	9
513 Solid Waste Special Services	544	2	(28)	0	518
General	7	0	0	0	7
Motor Vehicle	530	2	(28)	0	504
Federal	7	0	0	0	7
515 Solid Waste Collection	374	0	(26)	(1)	347
General	343	0	(25)	(1)	317
Motor Vehicle	31	0	(1)	0	30
516 Solid Waste Environmental Services	36	1	(12)	1	26
General	23	1	(8)	(3)	13
Motor Vehicle	13	0	(4)	4	13

FISCAL 2004

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2003 AMENDED BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2004 BUDGET
Public Works (cont.)					
518 Storm Water Maintenance	65	0	(2)	0	63
Motor Vehicle	65	0	(2)	0	63
544 Sanitary Maintenance	236	1	0	0	237
Waste Water Utility	236	1	0	0	237
546 Water Maintenance	473	(1)	0	0	472
Water Utility	473	(1)	0	0	472
550 Waste Water Facilities	710	(1)	0	0	709
Waste Water Utility	710	(1)	0	0	709
552 Water Facilities	315	0	0	0	315
Water Utility	315	0	0	0	315
553 Water Engineering	25	0	0	4	29
Water Utility	25	0	0	4	29
554 Waste Water Engineering	48	4	0	(2)	50
Waste Water Utility	48	4	0	(2)	50
555 Environmental Services	56	1	0	0	57
Waste Water Utility	52	1	0	0	53
Water Utility	4	0	0	0	4
560 Facilities Engineering	74	1	0	0	75
Waste Water Utility	42	0	0	0	42
Water Utility	32	1	0	0	33
561 Utility Billing	103	1	0	0	104
Water Utility	103	1	0	0	104
Recreation and Parks	372	2	(6)	0	368
471 Administrative Direction and Control	36	2	0	1	39
General	30	0	0	0	30
State	6	2	0	1	9
478 General Park Services	123	(1)	0	1	123
General	113	(1)	0	0	112
State	10	0	0	1	11
479 Special Facilities	12	0	0	1	13
General	12	0	0	1	13
480 Regular Recreational Services	150	1	(1)	(3)	147
General	145	1	(1)	(4)	141
Federal	5	0	0	1	6
482 Supplementary Recreational Services	11	0	(5)	0	6
Special	11	0	(5)	0	6
505 Park and Street Trees	40	0	0	0	40
General	0	0	0	0	0
Motor Vehicle	40	0	0	0	40
Sheriff	203	1	(2)	0	202
118 Sheriff Services	203	1	(2)	0	202
General	203	1	(2)	0	202

FISCAL 2004

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2003 AMENDED BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2004 BUDGET
State's Attorney	376	18	0	0	394
115 Prosecution of Criminals	376	18	0	0	394
General	271	2	0	0	273
Federal	58	1	0	0	59
State	46	15	0	0	61
Special	1	0	0	0	1
Transportation	1,565	1	0	0	1,566
195 Towing	55	0	0	0	55
General	6	0	0	0	6
Motor Vehicle	49	0	0	0	49
230 Administration	113	2	0	1	116
Motor Vehicle	113	2	0	0	115
State	0	0	0	1	1
231 Traffic Engineering	68	0	0	(3)	65
Motor Vehicle	68	0	0	(3)	65
232 Parking Management	27	0	0	(2)	25
Parking Management	25	0	0	0	25
Federal	2	0	0	(2)	0
233 Signs and Markings	80	0	0	0	80
Motor Vehicle	80	0	0	0	80
235 Parking Enforcement	79	0	0	0	79
Parking Management	79	0	0	0	79
238 School Crossing Guards	349	0	0	0	349
General	349	0	0	0	349
239 Traffic Computer & Communications	59	0	0	0	59
Motor Vehicle	59	0	0	0	59
500 Street Lighting	61	0	0	0	61
Motor Vehicle	56	0	0	0	56
Internal Service	5	0	0	0	5
501 Highway Maintenance	533	0	0	3	536
Motor Vehicle	533	0	0	3	536
503 Highway Engineering	87	(1)	0	0	86
General	41	0	0	(1)	40
Motor Vehicle	46	(1)	0	1	46
548 Conduits	54	0	0	1	55
Conduit Enterprise	54	0	0	1	55
Wage Commission	8	0	0	0	8
165 Wage Enforcement	8	0	0	0	8
General	8	0	0	0	8
War Memorial Commission	6	0	0	0	6
487 Operation of War Memorial Building	6	0	0	0	6
General	6	0	0	0	6
Grand Total	15,593	136	(335)	(9)	15,385

Fiscal 2004

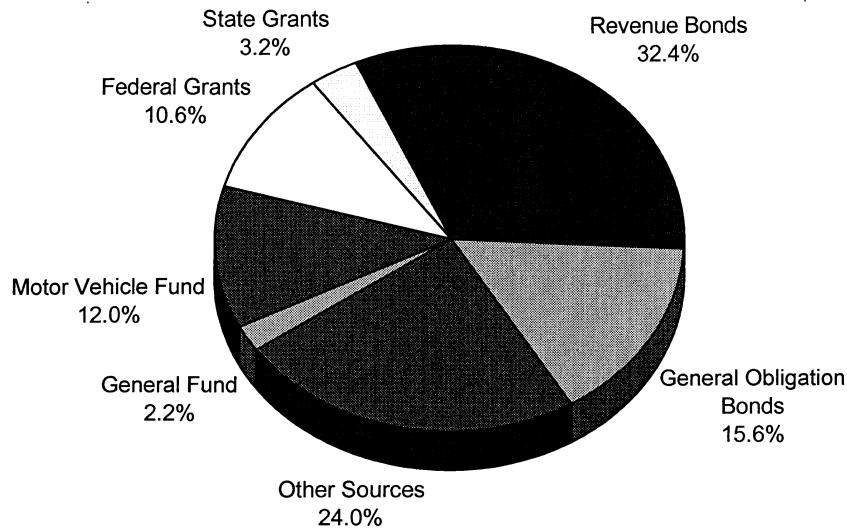
Executive Summary

Capital Budget

CAPITAL BUDGET

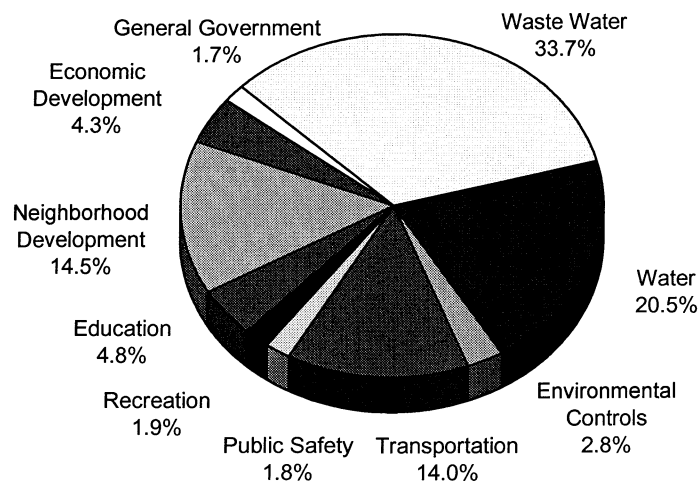
Board of Estimates Recommendations

Where the Money Comes From
\$373.3 Million



(Other Sources include the following special sources of revenue: Mayor and City Council Real Property, Waste Water and Water Utilities Revenues, Private Sources, and Counties.)

How the Money Is Used
\$373.3 Million



(Education includes Enoch Pratt Library. Economic Development includes National Aquarium, Baltimore Arena, Museum of Art, Walters Art Gallery, Office of Employment Development and Museum of Industry. Recreation includes the Baltimore Zoo.)

FISCAL 2004

EXECUTIVE SUMMARY Capital Budget Plan Highlights

City agencies submitted to the Planning Commission capital project requests totaling \$541,102,000 for Fiscal 2004. The funding sources and amounts that constitute the Fiscal 2004 requests are:

- \$ 65,168,000 in General Obligation Bond funds
- \$ 18,451,000 in City General funds
- \$ 86,793,000 in Federal funds
- \$ 9,400,000 in State funds
- \$121,660,000 in Revenue Loan funds
- \$ 4,611,000 in Utility funds
- \$124,487,000 in Motor Vehicle Revenue funds
- \$ 75,704,000 in County funds
- \$ 34,828,000 in Other funds

After careful evaluation by the Board of Estimates of each project within the context of citywide needs and objectives as developed by the Planning Commission and the Director of Finance, total recommended appropriations in the Fiscal 2004 Capital Plan are \$373,334,000. Funding sources and amounts are:

- \$ 58,150,000 in General Obligation Bond funds
- \$ 8,164,000 in City General funds
- \$ 39,632,000 in Federal funds
- \$ 11,923,000 in State funds
- \$121,060,000 in Revenue Loan funds
- \$ 4,225,000 in Utility funds
- \$ 44,738,000 in Motor Vehicle Revenue funds
- \$ 75,704,000 in County funds
- \$ 9,738,000 in Other funds

An alphabetical listing of capital budget highlights.

BALTIMORE CITY PUBLIC SCHOOLS

Fiscal 2004 recommended appropriations total \$16,000,000. Projects include improvements to the Digital Harbor High School (\$5,422,000), Dunbar High School (\$5,750,000) and Lexington Terrace Elementary School (\$1,085,000).

BALTIMORE ZOO

Fiscal 2004 recommended appropriations total \$2,000,000 for general Zoo renovations.

ECONOMIC DEVELOPMENT

Fiscal 2004 recommended appropriations total \$16,600,000. Development projects include: \$1,000,000 for renovation of Pier 3 at the National Aquarium; \$2,500,000 for eastern Baltimore industrial and commercial development; \$4,700,000 for general industrial and commercial development funding; \$5,000,000 for redevelopment of West Side into a new arts and entertainment complex; and, \$1,500,000 for expansion of the Science Center.

HIGHWAYS AND TRANSPORTATION

Fiscal 2004 recommended appropriations total \$55,368,000. Highway projects include federal highways (\$7,220,000); local highway construction (\$11,510,000); and local street resurfacing (\$14,883,000). Transportation projects include \$2,300,000 for Alley/ Sidewalk replacements.

NEIGHBORHOOD DEVELOPMENT

Fiscal 2004 recommended appropriations total \$48,595,000. Housing and community development projects include neighborhood revitalization and development (\$11,200,000); housing development (\$6,660,000); public housing redevelopment (\$7,160,000); and, vacant house demolition (\$1,950,000).

WATER AND WASTE WATER

Fiscal 2004 recommended appropriations total \$202,077,000. Major improvements to the City's waste water system total \$125,650,000. Projects include \$5,125,000 for general sewer replacements/ improvements and \$95,000,000 for Sanitary Sewer Overflow /Combined Sewer Overflow Consent Decree projects. Improvements to the City's water system are recommended at \$76,427,000. Projects include for \$21,850,000 for Ashburton Plant renovation and rehabilitation; \$17,827,000 for Montebello Plant improvements; and, \$7,490,000 for the 48 inch Catonsville Transmission Main. General Water Main and Infrastructure rehabilitation is recommended at \$9,450,000.

TOTAL CAPITAL APPROPRIATIONS**Board of Estimates Recommendations**

Capital Appropriations	Fiscal 2003 Amended Budget	Fiscal 2004 Budget	Dollar Change	Percent Change
Pay-As-You-Go				
General Fund	\$ 3,000,000	\$ 8,164,000	\$5,164,000	172.1%
Motor Vehicle	50,000,000	44,738,000	(5,262,000)	(10.5)%
Waste Water Utility	1,700,000	2,275,000	575,000	33.8%
Water Utility	1,450,000	1,950,000	500,000	34.5%
Total Pay-As-You-Go	56,150,000	57,127,000	977,000	1.7%
Grants				
Federal Funds	50,403,000	39,632,000	(10,771,000)	(21.4)%
State Funds	20,171,000	11,923,000	(8,248,000)	(40.9)%
Total Grants	70,574,000	51,555,000	(19,019,000)	(26.9)%
Loans and Bonds				
Revenue Bonds	111,938,000	121,060,000	9,122,000	8.1%
General Obligation Bonds	43,000,000	58,150,000	15,150,000	35.2%
Total Loans and Bonds	154,938,000	179,210,000	24,272,000	15.7%
Mayor & City Council Real Property	501,000	500,000	(1,000)	(0.2)%
All Other	47,436,000	84,942,000	37,506,000	79.1%
Total Capital - All Funds	\$ 329,599,000	\$ 373,334,000	\$43,735,000	13.3%

FISCAL 2004

CAPITAL BUDGET FUND DISTRIBUTION BY AGENCY DETAIL
Board of Estimates Recommendations
(Dollars in Thousands)

Agency	General Funds	General Obligation Bonds	Revenue Loans	Motor Vehicle Funds	Utility Funds	Federal Funds	State Funds	Other Funds	AGENCY TOTAL
Baltimore City Public Schools		16,000							16,000
Baltimore Zoo		2,000							2,000
Enoch Pratt Free Library	247	1,803							2,050
Housing & Community Development									
Community Development		19,900		5,660		17,677	9,448	1,864	54,549
Economic Development		13,100							13,100
Mayorality-Related									
Information Technology Initiatives	214								214
Port Discovery		500							500
Community Development	307	(437)		(20)		(80)		(64)	(294)
Meyerhoff Renovation		500							500
Science Center Expansion		1,500							1,500
Planning	85								85
National Aquarium		1,000							1,000
Police	6,950								6,950
Public Works									
Erosion/ Polluton Control				3,100					3,100
Solid Waste				1,000				1,300	2,300
Storm Water				7,265					7,265
Waste Water			77,600		2,275			45,775	125,650
Water			43,460		1,950			31,017	76,427
Recreation and Parks	361	2,284		450			1,975		5,070
Transportation									
Alleys and Sidewalks				850				1,450	2,300
Conduits								3,100	3,100
Federal Highways				2,800		4,420			7,220
Local Highways				23,633		17,615	500	1,000	42,748
TOTAL BY FUND	8,164	58,150	121,060	44,738	4,225	39,632	11,923	85,442	373,334

Fiscal 2004

Executive Summary

Revenue Detail by Fund

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2002 Actual</u>	<u>Fiscal 2003 Amended Budget</u>	<u>Fiscal 2003 Projection</u>	<u>Fiscal 2004 Estimate</u>	<u>Budget Change</u>
LOCAL TAXES					
Real and Personal Property - Current Year					
001 Real Property	401,055,584	411,300,000	414,000,000	432,578,000	21,278,000
004 Personal Property - Ordinary Business Corps	45,820,582	48,470,000	47,500,000	47,500,000	(970,000)
007 Personal Property - Individuals & Firms	1,894,892	1,765,000	1,700,000	1,780,000	15,000
008 Personal Property - Public Utilities	50,385,524	52,100,000	46,500,000	45,000,000	(7,100,000)
027 Phase in Tax Credit	(6,662,875)	(7,600,000)	(7,700,000)	(12,155,000)	(4,555,000)
	492,493,707	506,035,000	502,000,000	514,703,000	8,668,000
Real and Personal Property - Prior Years					
010 Real Property	7,552,675	5,500,000	7,000,000	7,200,000	1,700,000
011 Personal Property	895,577	5,050,000	3,000,000	3,000,000	(2,050,000)
	8,448,252	10,550,000	10,000,000	10,200,000	(350,000)
Real and Personal Property - Other Revenue					
021 Penalties and Interest	6,727,838	5,400,000	6,800,000	6,720,000	1,320,000
022 Discounts	(2,249,147)	(2,309,000)	(2,575,000)	(2,533,000)	(224,000)
023 Circuit Breaker - Elderly Persons	0	(1,000)	(1,000)	0	1,000
024 Tax Sale Expense	(10,904,104)	(8,000,000)	(10,482,000)	(8,000,000)	0
025 Newly Constructed Dwellings Tax Credit	(481,491)	(461,000)	(700,000)	(950,000)	(489,000)
026 Tax Credit for Conservation Property	0	(1,000)	(1,000)	(1,000)	0
028 Other Property Tax Credits	(143,549)	(329,000)	(150,000)	(250,000)	79,000
029 Enterprise Zone Tax Credit	(1,030,387)	(1,050,000)	(2,350,000)	(2,950,000)	(1,900,000)
030 Cemetery Dwellings Tax Credit	(8,380)	(8,000)	(8,000)	(8,000)	0
032 Historic Property Tax Credits	(597,084)	(670,000)	(1,200,000)	(1,500,000)	(830,000)
	(8,686,304)	(7,429,000)	(10,667,000)	(9,472,000)	(2,043,000)
Sales and Service					
044 Controlled Dangerous Substances	12,896	13,000	13,000	13,000	0
045 Gas	2,305,301	2,800,000	2,600,000	2,700,000	(100,000)
046 Electricity	10,982,690	10,550,000	11,100,000	11,050,000	500,000
047 Fuel Oil	159,289	200,000	300,000	225,000	25,000
049 Steam	369,903	550,000	500,000	450,000	(100,000)
050 Telephone	12,184,893	12,100,000	12,000,000	12,000,000	(100,000)
051 Homeless Relief Assistance Tax	292,861	270,000	280,000	285,000	15,000
052 Hotel (from Convention Center Bond Fund)	13,482,922	12,864,000	12,663,000	12,932,000	68,000
053 Property Transfer	20,546,244	19,000,000	25,100,000	21,100,000	2,100,000
054 All Others	24,531	35,000	20,000	25,000	(10,000)
055 Refund Reserve - Gas	(65,621)	(85,000)	(65,000)	(75,000)	10,000
056 Refund Reserve - Electricity	(71,417)	(180,000)	(85,000)	(74,000)	106,000
057 Refund Reserve - Fuel Oil	(2,317)	(1,000)	(2,000)	(3,000)	(2,000)
	60,222,175	58,116,000	64,424,000	60,628,000	2,512,000
Payments in Lieu of Taxes					
060 Housing Authority	327,411	323,000	623,000	400,000	77,000
062 Urban Renewal	65,062	50,000	50,000	65,000	15,000
063 Off-Street Parking Properties	1,602,813	1,013,000	873,000	873,000	(140,000)
064 Maryland Port and Stadium Authorities	1,075,928	930,000	1,275,000	1,529,000	599,000
065 Apartments	3,631,990	3,540,000	3,660,000	3,700,000	160,000
067 Economic Development	57,283	104,000	104,000	169,000	65,000
	6,760,487	5,960,000	6,585,000	6,736,000	776,000

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2002 Actual</u>	<u>Fiscal 2003 Amended Budget</u>	<u>Fiscal 2003 Projection</u>	<u>Fiscal 2004 Estimate</u>	<u>Budget Change</u>
Other Local Taxes					
075 Tax Sale Fees and Other	1,192,225	1,500,000	1,200,000	1,200,000	(300,000)
Income Tax					
081 Income Tax - State Collected	166,173,478	172,317,000	165,400,000	169,712,000	(2,605,000)
083 Unallocated Withholding - Regular	3,079,018	3,100,000	3,100,000	3,150,000	50,000
084 Income Tax - Fiduciary Returns	12,321,163	8,550,000	7,719,000	7,750,000	(800,000)
	181,573,659	183,967,000	176,219,000	180,612,000	(3,355,000)
Locally Imposed - State Collected					
085 Admissions	7,563,496	7,157,000	7,800,000	7,450,000	293,000
086 Recordation	12,385,604	9,900,000	13,700,000	10,800,000	900,000
	19,949,100	17,057,000	21,500,000	18,250,000	1,193,000
TOTAL: LOCAL TAXES	761,953,301	775,756,000	771,261,000	782,857,000	7,101,000
LICENSES AND PERMITS					
General Government					
120 City/State Business	2,586,404	1,850,000	1,850,000	1,800,000	(50,000)
122 Alcoholic Beverage	1,674,940	1,560,000	1,550,000	1,550,000	(10,000)
123 Marriage	33,439	29,000	33,000	28,000	(1,000)
	4,294,783	3,439,000	3,433,000	3,378,000	(61,000)
Public Safety and Regulation					
127 Cable TV Franchise Fee	3,955,852	4,090,000	4,243,000	4,175,000	85,000
128 Fire Prevention - Fire Code	560,522	750,000	693,000	700,000	(50,000)
129 Rental Property Registrations	742,672	800,000	800,000	800,000	0
130 Multiple Family Dwelling Permits	2,596,320	2,550,000	2,550,000	2,600,000	50,000
131 Miscellaneous Building Inspection Revenue	342,846	500,000	400,000	400,000	(100,000)
132 Building Construction Permits	3,798,972	3,332,000	3,100,000	3,300,000	(32,000)
133 Electrical Installation Permits	896,962	895,000	900,000	900,000	5,000
134 Mechanical Equipment Permits	756,898	725,000	975,000	890,000	165,000
135 Plumbing Permits	292,929	322,000	400,000	385,000	63,000
136 Elevator Permits	2,640	2,000	2,000	2,000	0
137 Filing Fees - Building Permits	531,450	488,000	590,000	513,000	25,000
138 Alarm System Registration Permits	0	0	0	300,000	300,000
139 Public Assembly Permits	14,657	16,000	12,000	12,000	(4,000)
140 Professional and Occupational Licenses	205,068	200,000	200,000	190,000	(10,000)
143 Amusement Device Licenses	601,997	570,000	615,000	615,000	45,000
145 Dog Licenses and Kennel Permits	137,069	120,000	130,000	137,000	17,000
146 Special Police Appointment Fees	9,768	18,000	10,000	12,000	(6,000)
149 Vacant Lot Registration Fees	18,272	19,000	17,000	18,000	(1,000)
150 Trades Licenses	155,309	161,000	150,000	158,000	(3,000)
	15,620,203	15,558,000	15,787,000	16,107,000	549,000
Health					
151 Food Dealer Permits	1,885,135	1,971,000	1,971,000	1,971,000	0
152 Swimming Pool Licenses	29,250	41,000	41,000	41,000	0
154 Solid Waste Collection Permits	128,691	198,000	198,000	198,000	0
	2,043,076	2,210,000	2,210,000	2,210,000	0

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2002 Actual</u>	<u>Fiscal 2003 Amended Budget</u>	<u>Fiscal 2003 Projection</u>	<u>Fiscal 2004 Estimate</u>	<u>Budget Change</u>
163 Minor Privilege Permits	1,176,681	1,475,000	1,470,000	1,475,000	0
164 Public Utility Pole Permits	488,200	480,000	486,000	475,000	(5,000)
166 Telephone Conduit Franchise	118,244	118,000	118,000	118,000	0
	1,783,125	2,073,000	2,074,000	2,068,000	(5,000)
TOTAL: LICENSES AND PERMITS	23,741,187	23,280,000	23,504,000	23,763,000	483,000
FINES AND FORFEITS					
177 Court-Ordered Restitution and Misc Fines	6,477	2,000	4,000	2,000	0
179 Sheriff Revenue	334,032	360,000	400,000	360,000	0
180 Forfeitures Drug/Gambling Contraband	1,235,798	1,500,000	1,600,000	1,800,000	300,000
181 Minimum Wage Violations	19,224	50,000	20,000	35,000	(15,000)
185 Bad Check Charge	76,275	80,000	76,000	60,000	(20,000)
186 District Court Housing Fines	47,886	53,000	90,000	50,000	(3,000)
187 Liquor Board Fines	214,371	100,000	120,000	100,000	0
188 Library Fines	227,597	210,000	210,000	228,000	18,000
TOTAL: FINES AND FORFEITS	2,161,660	2,355,000	2,520,000	2,635,000	280,000
USE OF MONEY					
200 Earnings on Investments	5,193,459	4,600,000	4,000,000	2,830,000	(1,770,000)
202 Interest Differential Off-Street Parking	11,522	10,000	10,000	8,000	(2,000)
205 Interest on REAL Loans	21,483	64,000	22,000	20,000	(44,000)
206 Interest on Property Sale Proceeds	62,245	54,000	54,000	40,000	(14,000)
207 Interest on Gambling/Drug Confiscated Cash	193,500	150,000	140,000	160,000	10,000
208 Interest on Commercial Rehab Loans	25,123	21,000	15,000	18,000	(3,000)
212 Principal on REAL Home Rehab	73,358	72,000	124,000	60,000	(12,000)
213 Principal on Commercial Rehab	90,350	65,000	90,000	60,000	(5,000)
215 Interest - Baltimore Home Finance	18,816	22,000	20,000	15,000	(7,000)
216 Principal - Baltimore Home Finance	80,165	75,000	70,000	70,000	(5,000)
217 Principal - Private Activity Bond Loans	119,805	4,000	4,000	4,000	0
218 Interest - Private Activity Bond Loans	6,975	4,000	3,000	3,000	(1,000)
224 Interest - Mulberry Court	0	8,000	0	2,000	(6,000)
227 Principal - CDFC Loan	498,498	692,000	692,000	692,000	0
228 Interest - CDFC Loan	625,574	579,000	579,000	544,000	(35,000)
229 Interest - Energy Conservation	194,887	182,000	212,000	179,000	(3,000)
230 Principal - Energy Conservation	44,250	40,000	50,000	43,000	3,000
232 Principal - SELP Loans	1,096,313	1,140,000	980,000	950,000	(190,000)
233 Interest - SELP Loans	98,955	110,000	20,000	20,000	(90,000)
238 Interest - 4th Industrial Commercial Loan	141,434	132,000	140,000	119,000	(13,000)
239 Principal - 4th Industrial Commercial Loan	133,924	140,000	1,450,000	110,000	(30,000)
250 Principal - MILA/MICRF	603,639	503,000	1,100,000	241,000	(262,000)
251 Interest - MILA/MICRF	85,479	45,000	90,000	35,000	(10,000)
252 Principal - Off-Street Parking Loans	584,195	433,000	433,000	451,000	18,000
253 Interest - Off-Street Parking Loans	399,973	362,000	362,000	310,000	(52,000)
255 Principal - Economic Development Loan Program	64,544	204,000	204,000	287,000	83,000
256 Interest - Economic Development Loan Program	121,903	139,000	169,000	168,000	29,000
257 Principal - PAYGO Eco. Dev. Loans	56,399	58,000	58,000	59,000	1,000
258 Interest - PAYGO Eco. Dev. Loans	9,969	9,000	10,000	8,000	(1,000)
262 CPA Reimbursement - E Balto Medical Center	617,382	617,000	617,000	0	(617,000)
265 CPA Reimbursement - Zoo Animal Hospital	389,750	389,000	389,000	389,000	0
TOTAL: USE OF MONEY	11,663,869	10,923,000	12,107,000	7,895,000	(3,028,000)

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2002 Actual</u>	<u>Fiscal 2003 Amended Budget</u>	<u>Fiscal 2003 Projection</u>	<u>Fiscal 2004 Estimate</u>	<u>Budget Change</u>
USE OF PROPERTY					
201 Rental of City Property	727,075	700,000	610,000	721,000	21,000
210 Rental from Inner Harbor Shoreline	454,583	480,000	440,000	460,000	(20,000)
211 Rental from C. L. Benton, Jr. Office Bldg	1,990,244	2,007,000	2,007,000	1,640,000	(367,000)
214 SW Resource Recovery Facility - Lease	513,891	555,000	555,000	599,000	44,000
225 Rental from Recreation and Parks	7,100	4,000	25,000	15,000	11,000
226 Rental from Harborplace Pavilions	94,906	93,000	93,000	95,000	2,000
240 Harbor Shoreline - Docking Fees	61,031	60,000	55,000	60,000	0
241 Rental from Community Centers	353,026	332,000	385,000	350,000	18,000
243 Rentals from Wharfage - Piers and Docks	68,237	63,000	45,000	65,000	2,000
246 1st Mariner Arena Naming Rights	0	0	75,000	75,000	75,000
247 Convention Center	10,200,732	10,613,000	8,900,000	9,935,000	(678,000)
249 Conduit Rental (from Conduit Enterprise Fund)	0	887,000	0	0	(887,000)
267 Rental - Federal Day Care Center	88,777	76,000	76,000	86,000	10,000
TOTAL: USE OF PROPERTY	14,559,602	15,870,000	13,266,000	14,101,000	(1,769,000)
FEDERAL GRANTS					
280 Civil Defense	45,113	75,000	30,000	75,000	0
TOTAL: FEDERAL GRANTS	45,113	75,000	30,000	75,000	0
STATE AID					
401 Targeted Aid (Income Tax Disparity)	64,361,932	76,036,000	76,036,000	75,061,000	(975,000)
404 Security Interest Filing Fees	2,903,985	2,750,000	3,000,000	3,025,000	275,000
406 Police Protection Aid	312,323	322,000	322,000	24,000	(298,000)
415 Local Health Operations	12,368,330	11,829,000	11,892,000	11,852,000	23,000
444 Public Utility DeRegulation Grant	453,420	453,000	453,000	453,000	0
475 Library Services	6,023,172	5,452,000	5,452,000	5,464,000	12,000
482 War Memorial	140,623	143,000	143,000	140,000	(3,000)
TOTAL: STATE AID	86,563,785	96,985,000	97,298,000	96,019,000	(966,000)
PRIVATE GRANTS					
590 Interest - Enoch Pratt Endowment	139,000	137,000	137,000	142,000	5,000
591 Annual Non Profit Contribution	4,000,001	6,000,000	6,000,000	6,000,000	0
TOTAL: PRIVATE GRANTS	4,139,001	6,137,000	6,137,000	6,142,000	5,000
CHARGES - CURRENT SERVICES					
General Government					
616 Intake Placement Fees	0	2,000	2,000	0	(2,000)
617 Emergency Repairs - Contractors' Fees	2,415	3,000	3,000	2,000	(1,000)
618 Transcriber Service Charges	6,640	9,000	8,000	9,000	0
620 RBDL Administration Fee	7,701	9,000	7,000	8,000	(1,000)
621 Bill Drafting Service	22,660	20,000	30,000	22,000	2,000
623 Zoning Appeal Fees	87,332	90,000	77,000	90,000	0
624 Rehab Loan Application Fees	35,910	65,000	19,000	28,000	(37,000)
628 Civil Marriage Ceremonies	18,200	19,000	21,000	18,000	(1,000)
630 Administrative Fees - Benefits	10,169	5,000	10,000	7,000	2,000
632 Lien Reports	1,678,863	1,600,000	1,740,000	1,600,000	0
633 Election Filing Fees	4,044	5,000	13,000	5,000	0
634 Surveys Sales of Maps and Records	11,256	165,000	75,000	80,000	(85,000)
635 Telephone Commissions	62,043	60,000	62,000	55,000	(5,000)
636 3rd Party Disability Recoveries	636,327	520,000	500,000	450,000	(70,000)
637 Open Enrollment Expense Reimbursement	176,924	125,000	125,000	70,000	(55,000)
638 Semi-Annual Tax Payment Fee	980,934	1,100,000	700,000	500,000	(600,000)
639 Tax Roll Service Charge	20,392	19,000	26,000	21,000	2,000

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2002 Actual</u>	<u>Fiscal 2003 Amended Budget</u>	<u>Fiscal 2003 Projection</u>	<u>Fiscal 2004 Estimate</u>	<u>Budget Change</u>
640 Audit Fees - Comptrollers Office	532,531	775,000	550,000	600,000	(175,000)
643 Reimbursable Billing Costs	4,342	8,000	2,000	6,000	(2,000)
648 Sub-division Plat Charges	23,644	18,000	14,000	20,000	2,000
649 Vending Machine Commissions	87,628	200,000	150,000	150,000	(50,000)
651 Reimbursement for Use of City Vehicles	17,503	27,000	18,000	25,000	(2,000)
654 Charges for Central City Services	8,153,656	8,941,000	8,626,000	9,260,000	319,000
	12,581,114	13,785,000	12,778,000	13,026,000	(759,000)
Public Safety and Regulation					
656 Animal Shelter Sales and Charges	70,302	65,000	65,000	65,000	0
657 Liquor Board Advertising Fees	72,030	80,000	65,000	70,000	(10,000)
658 HABC/HCD 800 MHz Svc Charge	0	108,000	108,000	110,000	2,000
659 Sale of Accident and Incident Reports	385,796	394,000	340,000	340,000	(54,000)
660 Stadium Security Service Charges	1,230,680	1,200,000	1,200,000	1,250,000	50,000
661 Port Fire Protection (MPA)	1,399,940	1,400,000	1,400,000	1,400,000	0
662 Sheriff-District Court Service	2,778,208	3,000,000	3,000,000	3,000,000	0
663 False Alarm Fees	0	0	0	100,000	100,000
664 Fire Dept- Sales of Reports	16,905	14,000	17,000	17,000	3,000
	5,953,861	6,261,000	6,195,000	6,352,000	91,000
Health					
680 Miscellaneous Environmental Fees	21,675	22,000	22,000	22,000	0
681 Air Quality Fees (1989 Ordinance #323)	110,000	50,000	50,000	50,000	0
684 Dental Fees	3,061	20,000	0	0	(20,000)
	134,736	92,000	72,000	72,000	(20,000)
Social Services					
706 Sheriff - DHR Service Agreement	118,311	250,000	550,000	375,000	125,000
Recreation and Culture					
754 Waxter Center Memberships	30,226	33,000	33,000	33,000	0
756 William J. Myers Soccer Pavilion	168,100	130,000	178,000	181,000	51,000
757 Dominic "Mimi" DiPietro Ice Rink	101,647	103,000	95,000	129,000	26,000
758 Middle Branch Water Resource Center	37,204	43,000	55,000	42,000	(1,000)
759 Mt. Pleasant Ice Arena	21,590	16,000	20,000	16,000	0
760 Clarence H. "Du" Burns Arena	208,013	205,000	250,000	267,000	62,000
773 Video Rental & Other Charges	89,374	65,000	78,000	89,000	24,000
777 Swimming Pool Passes	102,239	111,000	126,000	111,000	0
	758,393	706,000	835,000	868,000	162,000
Highways					
785 Impounding Cars - Storage	4,963,618	4,620,000	5,400,000	5,500,000	880,000
786 Disposition of Eviction Chattel	0	3,000	1,000	1,000	(2,000)
	4,963,618	4,623,000	5,401,000	5,501,000	878,000
Sanitation and Waste Removal					
794 Hazardous Waste Fee - M. E. S	(804)	0	0	0	0
795 Landfill Disposal Tipping Fees	4,326,538	4,450,000	4,400,000	5,200,000	750,000
797 Solid Waste Surcharge	2,899,174	3,250,000	3,100,000	2,900,000	(350,000)
799 Southwest Resource Recovery Facility	931,963	995,000	950,000	950,000	(45,000)
	8,156,871	8,695,000	8,450,000	9,050,000	355,000
TOTAL: CHARGES - CURRENT SERVICES	32,666,904	34,412,000	34,281,000	35,244,000	832,000

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2002 Actual</u>	<u>Fiscal 2003 Amended Budget</u>	<u>Fiscal 2003 Projection</u>	<u>Fiscal 2004 Estimate</u>	<u>Budget Change</u>
OTHER REVENUE					
General Government					
868 CHAP - Miscellaneous Revenue	6,728	6,000	13,000	7,000	1,000
869 Prior Year Reserve	6,838,000	0	0	6,790,000	6,790,000
870 Cash Discounts on Purchases	56	1,000	1,000	1,000	0
871 Sale of Scrap	12,088	152,000	370,000	170,000	18,000
872 Miscellaneous Revenue	1,721,877	952,000	1,000,000	989,000	37,000
873 Penalties & Interest Excl Real & Personal	301,896	800,000	300,000	400,000	(400,000)
874 Expenditure Refunds	428,550	2,000	200,000	206,000	204,000
875 Asbestos Litigation Settlement Proceeds	4,785,463	2,000,000	2,000,000	0	(2,000,000)
883 Sale of Brokerage	0	0	0	5,385,000	5,385,000
	14,094,658	3,913,000	3,884,000	13,948,000	10,035,000
Public Safety and Regulation					
885 Police - Miscellaneous	63,557	97,000	63,000	107,000	10,000
887 Fire - Miscellaneous	1,899	1,000	1,000	1,000	0
	65,456	98,000	64,000	108,000	10,000
TOTAL: OTHER REVENUE	14,160,114	4,011,000	3,948,000	14,056,000	10,045,000
REVENUE TRANSFERS					
951 From (To) Loan and Guarantee Enterprise Fund	(2,264,067)	(3,051,000)	(3,093,000)	(3,108,000)	(57,000)
952 From Parking Management Fund	25,165,853	21,893,000	24,665,000	22,946,000	1,053,000
TOTAL: REVENUE TRANSFERS	22,901,786	18,842,000	21,572,000	19,838,000	996,000
SURPLUS					
999 Prior Year Fund Balance	5,799,000	1,108,000	1,108,000	3,000,000	1,892,000
TOTAL: SURPLUS	5,799,000	1,108,000	1,108,000	3,000,000	1,892,000
TOTAL GENERAL FUND	980,355,322	989,754,000	987,032,000	1,005,625,000	15,871,000

MOTOR VEHICLE FUND
REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2002 Actual</u>	<u>Fiscal 2003 Amended Budget</u>	<u>Fiscal 2003 Projection</u>	<u>Fiscal 2004 Estimate</u>	<u>Budget Change</u>
MOTOR VEHICLE					
Taxes - State Shared					
101 State Highway User Revenues	173,935,174	171,450,000	170,000,000	170,000,000	(1,450,000)
Licenses and Permits					
169 Permits and Inspection - Private Paving	48,474	92,000	20,000	15,000	(77,000)
170 Developer Agreement Fees	511,874	130,000	560,000	600,000	470,000
	560,348	222,000	580,000	615,000	393,000
Fines and Forfeits					
180 Red Light Fines	5,095,681	5,700,000	8,000,000	7,000,000	1,300,000
Use of Money and Property					
201 Expressway Air Space Leases	7,562	17,000	8,000	8,000	(9,000)
205 Earnings on Investments	2,578,146	1,700,000	2,200,000	1,200,000	(500,000)
	2,585,708	1,717,000	2,208,000	1,208,000	(509,000)
Charges - Current Services					
652 Impounding Cars	2,687,835	2,525,000	3,200,000	3,350,000	825,000
781 Stormwater and Sediment Control Fees	0	0	60,000	221,000	221,000
785 General Revenue Highways	974,469	1,200,000	1,450,000	1,950,000	750,000
788 Traffic Engineering	40,362	21,000	22,000	31,000	10,000
	3,702,666	3,746,000	4,732,000	5,552,000	1,806,000
Overhead Reimbursement					
111 Overhead Reimbursement	(874,365)	(850,000)	(850,000)	(850,000)	0
Construction Reserve					
899 From (To) Fund Balance	8,000,000	9,276,000	9,276,000	3,650,000	(5,626,000)
TOTAL MOTOR VEHICLE FUND	193,005,212	191,261,000	193,946,000	187,175,000	(4,086,000)

PARKING MANAGEMENT FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2002 Actual</u>	<u>Fiscal 2003 Amended Budget</u>	<u>Fiscal 2003 Projection</u>	<u>Fiscal 2004 Estimate</u>	<u>Budget Change</u>
PARKING MANAGEMENT					
Licenses and Permits					
141 Residential Parking Permits	242,247	215,000	223,000	250,000	35,000
Use of Money and Property					
201 Rental of Property	101,789	0	25,000	0	0
Charges - Current Services					
759 Temporary Parking Lots	1,253,667	970,000	1,500,000	1,600,000	630,000
760 Parking Garages	2,171,521	2,032,000	2,100,000	2,400,000	368,000
872 Miscellaneous Revenue	905	1,000	1,000	8,000	7,000
	3,426,093	3,003,000	3,601,000	4,008,000	1,005,000
TOTAL: PARKING MANAGEMENT	3,770,129	3,218,000	3,849,000	4,258,000	1,040,000
REVENUE TRANSFERS					
950 From Parking Enterprise Fund	29,924,704	27,720,000	29,941,000	28,506,000	786,000
952 To General Fund	(25,165,853)	(21,893,000)	(24,665,000)	(22,946,000)	(1,053,000)
	4,758,851	5,827,000	5,276,000	5,560,000	(267,000)
TOTAL PARKING MANAGEMENT FUND	8,528,980	9,045,000	9,125,000	9,818,000	773,000

CONVENTION CENTER BOND FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2002 Actual</u>	<u>Fiscal 2003 Amended Budget</u>	<u>Fiscal 2003 Projection</u>	<u>Fiscal 2004 Estimate</u>	<u>Budget Change</u>
CONVENTION CENTER BOND FUND					
Sales and Service Taxes					
052 Hotel Tax	18,118,656	17,501,000	17,300,000	17,566,000	65,000
REVENUE TRANSFERS					
953 Transfer to General Fund	(13,482,922)	(12,864,000)	(12,663,000)	(12,932,000)	(68,000)
TOTAL (NET) CONVENTION CENTER BOND FUND	4,635,734	4,637,000	4,637,000	4,634,000	(3,000)

WASTE WATER UTILITY FUND
REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

Revenue Accounts	Fiscal 2002 Actual	Fiscal 2003 Amended Budget	Fiscal 2003 Projection	Fiscal 2004 Estimate	Budget Change
WASTE WATER UTILITY					
Fines and Forfeits					
838 Non-Compliance Fines	17,750	70,000	18,000	18,000	(52,000)
Use of Money and Property					
835 Interest Income	608,991	300,000	330,000	223,000	(77,000)
Charges - Current Services					
825 Sewerage Charges - City	56,944,433	64,900,000	62,000,000	67,580,000	2,680,000
826 Sewerage Charges - Counties	41,546,390	46,000,000	43,150,000	46,337,000	337,000
827 Treated Effluent - Bethlehem Steel	22,597	34,000	34,000	23,000	(11,000)
831 Sewerage Charges - City Agencies	6,919,618	7,755,000	7,500,000	8,175,000	420,000
832 Industrial Waste Surcharge - City	4,462,962	5,675,000	6,400,000	6,270,000	595,000
833 Industrial Waste Surcharge - Counties	2,727,785	2,900,000	2,700,000	2,970,000	70,000
837 Pretreatment Permits	231,453	175,000	230,000	250,000	75,000
	112,855,238	127,439,000	122,014,000	131,605,000	4,166,000
Other Revenue					
189 Central Garage Adjustments	3	1,000	1,000	0	(1,000)
830 Sanitation and Waste Removal - General	479,847	465,000	478,000	480,000	15,000
836 Reimbursable Billing Costs	420	3,000	1,000	1,000	(2,000)
	480,270	469,000	480,000	481,000	12,000
Fund Balance					
834 From (To) Fund Balance	1,852,000	2,139,000	2,139,000	906,000	(1,233,000)
TOTAL WASTE WATER UTILITY FUND	115,814,249	130,417,000	124,981,000	133,233,000	2,816,000

WATER UTILITY FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2002 Actual</u>	<u>Fiscal 2003 Amended Budget</u>	<u>Fiscal 2003 Projection</u>	<u>Fiscal 2004 Estimate</u>	<u>Budget Change</u>
WATER UTILITY					
Use of Money and Property					
851 Water - Rental Real Property	34,274	44,000	44,000	38,000	(6,000)
856 Interest Income	564,902	200,000	415,000	119,000	(81,000)
	599,176	244,000	459,000	157,000	(87,000)
Charges - Current Services					
839 Metered Water - Carroll County	196,538	232,000	225,000	245,000	13,000
840 Metered Water - City	34,555,641	40,445,000	39,000,000	42,510,000	2,065,000
841 Metered Water - Baltimore County	28,825,528	33,000,000	33,000,000	34,150,000	1,150,000
842 Metered Water - Anne Arundel County	2,420,501	3,100,000	2,800,000	2,725,000	(375,000)
843 Metered Water - Howard County	5,736,391	6,400,000	6,500,000	7,085,000	685,000
844 Metered Water - Harford County	128,008	100,000	140,000	125,000	25,000
846 Special Water Supply Service	208,017	165,000	165,000	220,000	55,000
848 Private Fire Protection Service	259,822	260,000	297,000	275,000	15,000
849 Fire Hydrant Permits	25,170	24,000	27,000	28,000	4,000
854 Water Charges to City Agencies	3,507,380	4,060,000	3,900,000	4,251,000	191,000
858 Penalties	4,897,894	4,700,000	4,900,000	4,750,000	50,000
	80,760,890	92,486,000	90,954,000	96,364,000	3,878,000
Other Revenue					
189 Central Garage Adjustments	6,421	5,000	2,000	0	(5,000)
852 Sundry Water	290,132	360,000	298,000	310,000	(50,000)
857 Reimbursable Billing Costs	15,258	9,000	15,000	15,000	6,000
859 Scrap Meters	37,426	30,000	35,000	37,000	7,000
	349,237	404,000	350,000	362,000	(42,000)
Fund Balance					
855 From (To) Fund Balance	576,000	(1,154,000)	(1,154,000)	(1,763,000)	(609,000)
TOTAL WATER UTILITY FUND	82,285,303	91,980,000	90,609,000	95,120,000	3,140,000

PARKING ENTERPRISE FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2002 Actual</u>	<u>Fiscal 2003 Amended Budget</u>	<u>Fiscal 2003 Projection</u>	<u>Fiscal 2004 Estimate</u>	<u>Budget Change</u>
PARKING ENTERPRISE					
Taxes - Local					
044 Parking Garages and Lots Tax	11,107,091	11,430,000	12,900,000	13,840,000	2,410,000
Licenses and Permits					
165 Open Air Garage Permits	615,219	500,000	670,000	670,000	170,000
Fines and Forfeits					
181 Parking Fines	8,302,331	7,750,000	7,946,000	8,796,000	1,046,000
182 Penalties on Parking Fines	7,688,191	7,850,000	8,000,000	8,000,000	150,000
	15,990,522	15,600,000	15,946,000	16,796,000	1,196,000
Use of Money and Property					
579 Garage Income	14,605,972	15,900,000	15,750,000	16,100,000	200,000
Charges - Current Services					
664 Parking Meters	5,236,141	5,200,000	5,300,000	5,300,000	100,000
TOTAL: PARKING ENTERPRISE	47,554,945	48,630,000	50,566,000	52,706,000	4,076,000
REVENUE TRANSFERS					
952 To Parking Management Fund	(29,924,704)	(27,720,000)	(29,941,000)	(28,506,000)	(786,000)
TOTAL PARKING ENTERPRISE FUND	17,630,241	20,910,000	20,625,000	24,200,000	3,290,000

LOAN AND GUARANTEE ENTERPRISE FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2002 Actual</u>	<u>Fiscal 2003 Amended Budget</u>	<u>Fiscal 2003 Projection</u>	<u>Fiscal 2004 Estimate</u>	<u>Budget Change</u>
LOAN AND GUARANTEE ENTERPRISE					
Use of Money and Property					
200 Earnings on Investments	527,657	400,000	360,000	246,000	(154,000)
201 Rental of Property	282,142	195,000	240,000	191,000	(4,000)
202 Interest on Loans	27,342	26,000	26,000	25,000	(1,000)
	837,141	621,000	626,000	462,000	(159,000)
Charges - Current Services					
631 Loan Issuance and Guarantee Fee	2,070	19,000	2,000	4,000	(15,000)
Other Revenue					
872 Miscellaneous Revenue	132,522	60,000	30,000	130,000	70,000
TOTAL: LOAN AND GUARANTEE ENTERPRISE	971,733	700,000	658,000	596,000	(104,000)
REVENUE TRANSFERS					
951 From (To) General Fund	2,264,067	3,051,000	3,093,000	3,108,000	57,000
TOTAL LOAN AND GUARANTEE ENTERPRISE FUND	3,235,800	3,751,000	3,751,000	3,704,000	(47,000)

CONDUIT ENTERPRISE FUND**REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL**

<u>Revenue Accounts</u>	<u>Fiscal 2002 Actual</u>	<u>Fiscal 2003 Amended Budget</u>	<u>Fiscal 2003 Projection</u>	<u>Fiscal 2004 Estimate</u>	<u>Budget Change</u>
USE OF PROPERTY					
249 Conduit Rental	4,257,422	3,453,000	3,564,000	5,130,000	1,677,000
CHARGES - CURRENT SERVICES					
654 Charges for Central City Services	0	0	(154,000)	(160,000)	(160,000)
REVENUE TRANSFERS					
953 Transfer (To) From General Fund	0	(887,000)	0	0	887,000
FUND BALANCE					
899 From (To) Fund Balance	0	0	(844,000)	(2,296,000)	(2,296,000)
TOTAL CONDUIT ENTERPRISE FUND	4,257,422	2,566,000	2,566,000	2,674,000	108,000

FEDERAL GRANTS

REVENUE ESTIMATES: GRANT DETAIL FOR OPERATING

		Fiscal 2003 Amended Budget	Fiscal 2004 Estimate	Budget Change
Adjudication and Corrections				
110	Circuit Court	915,773	1,101,181	185,408
115	Prosecution of Criminals	2,070,596	2,242,163	171,567
118	Sheriff Services	0	86,300	86,300
224	Office of Criminal Justice	50,000	50,000	0
		3,036,369	3,479,644	443,275
Culture				
570	Preservation of Historic Places	242,163	238,116	(4,047)
Economic Development				
224	Office of Criminal Justice	221,082	204,744	(16,338)
230	Administration	320,000	355,055	35,055
582	Finance and Development	3,208,464	4,570,779	1,362,315
583	Neighborhood Services	1,886,496	2,639,225	752,729
585	Baltimore Development Corporation	875,000	901,200	26,200
593	Community Support Projects	4,828,000	4,649,400	(178,600)
630	Administration (Title I)	69,010	69,700	690
631	Job Training Partnership (Titles II/III)	18,656,256	17,072,914	(1,583,342)
633	Youth Initiatives	10,996,210	11,000,000	3,790
639	Special Services	2,594,697	2,658,728	64,031
		43,655,215	44,121,745	466,530
Education				
593	Community Support Projects	304,000	292,300	(11,700)
605	Head Start	4,866,177	5,544,951	678,774
		5,170,177	5,837,251	667,074
General Government				
156	Development of Intergroup Relations	51,296	53,540	2,244
177	Administrative Direction and Control	1,773,184	1,663,136	(110,048)
187	City Planning	586,700	119,200	(467,500)
212	Fire Suppression	1,000,000	1,000,000	0
260	Construction and Building Inspection	886,005	803,744	(82,261)
304	Health Promotion and Disease Prevention	0	142,483	142,483
324	Executive Direction and Administration	217,500	0	(217,500)
325	Senior Services	66,862	4,945,843	4,878,981
326	Client Services - Direct	2,255	0	(2,255)
513	Solid Waste Special Services	(270,543)	(270,543)	0
593	Community Support Projects	1,600,000	0	(1,600,000)
		5,913,259	8,457,403	2,544,144
Health				
302	Environmental Health	1,568,765	325,051	(1,243,714)
304	Health Promotion and Disease Prevention	25,844,708	29,619,751	3,775,043
305	Health Services Initiatives	9,871,509	8,945,083	(926,426)
306	General Nursing Services	63,000	68,000	5,000
307	Mental Health Services	12,347,965	15,029,372	2,681,407
308	Mental and Child Health	11,069,542	13,937,939	2,868,397
309	Child and Adult Care - Food	6,073,410	6,071,942	(1,468)

FEDERAL GRANTS

REVENUE ESTIMATES: GRANT DETAIL FOR OPERATING

	Fiscal 2003 Amended Budget	Fiscal 2004 Estimate	Budget Change
Health - Continued			
310 School Health Services	510,081	538,775	28,694
311 Health Services for the Aging	29,728,819	30,364,123	635,304
513 Solid Waste Special Services	270,543	270,543	0
593 Community Support Projects	465,000	593,600	128,600
605 Head Start	306,940	177,157	(129,783)
	98,120,282	105,941,336	7,821,054
Public Safety			
201 Field Operations Bureau	14,985,557	9,096,394	(5,889,163)
202 Investigations	79,660	79,660	0
212 Fire Suppression	501,000	501,000	0
224 Office of Criminal Justice	7,428,849	3,171,094	(4,257,755)
319 Ambulance Service	200,000	200,000	0
583 Neighborhood Services	1,771,865	3,341,496	1,569,631
	24,966,931	16,389,644	(8,577,287)
Recreation			
478 General Park Services	0	155,000	155,000
593 Community Support Projects	275,000	255,000	(20,000)
	275,000	410,000	135,000
Sanitation			
593 Community Support Projects	775,000	24,600	(750,400)
Social Services			
119 Neighborhood Service Centers	1,694,876	1,684,414	(10,462)
325 Senior Services	0	179,227	179,227
326 Client Services - Direct	3,876,654	0	(3,876,654)
327 Client Services - Indirect	501,512	0	(501,512)
350 Office of Children, Youth and Families	0	550,713	550,713
357 Services for Homeless Persons	24,930,000	19,935,500	(4,994,500)
592 Special Housing Grants	250,000	0	(250,000)
593 Community Support Projects	540,517	298,800	(241,717)
604 Child Care Centers	1,537,099	1,613,858	76,759
605 Head Start	20,524,012	22,894,885	2,370,873
	53,854,670	47,157,397	(6,697,273)
Transportation			
230 Administration	0	37,678	37,678
232 Parking Management	173,622	0	(173,622)
	173,622	37,678	(135,944)
TOTAL FEDERAL GRANTS	236,182,688	232,094,814	(4,087,874)

FEDERAL GRANTS

REVENUE ESTIMATES: GRANT DETAIL FOR OPERATING

DISTRIBUTION OF COMMUNITY DEVELOPMENT BLOCK GRANT

		<u>Fiscal 2003 Amended Budget</u>	<u>Fiscal 2004 Estimate</u>	<u>Budget Change</u>
Commission on Aging				
325	Senior Services	63,220	0	(63,220)
Housing and Community Development				
119	Neighborhood Service Centers	1,694,876	1,684,414	(10,462)
177	Administrative Direction and Control	1,773,184	1,663,136	(110,048)
260	Construction and Building Inspection	886,005	803,744	(82,261)
570	Preservation of Historic Places	242,163	238,116	(4,047)
582	Finance and Development	2,301,832	3,809,500	1,507,668
583	Neighborhood Services	3,658,361	5,980,721	2,322,360
585	Baltimore Development Corporation	875,000	901,200	26,200
593	Community Support Projects	8,787,517	6,113,700	(2,673,817)
604	Child Care Centers	1,537,099	1,613,858	76,759
		<u>21,756,037</u>	<u>22,808,389</u>	<u>1,052,352</u>
Planning				
187	City Planning	467,500	0	(467,500)
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANTS		22,286,757	22,808,389	521,632

STATE GRANTS

REVENUE ESTIMATES: GRANT DETAIL FOR OPERATING

		Fiscal 2003 Amended Budget	Fiscal 2004 Estimate	Budget Change
Adjudication and Corrections				
110	Circuit Court	4,110,595	3,444,892	(665,703)
115	Prosecution of Criminals	2,010,193	3,398,917	1,388,724
		6,120,788	6,843,809	723,021
Culture				
570	Preservation of Historic Places	60,000	0	(60,000)
Debt Service				
450	Administrative and Technical Services	149,559	0	(149,559)
Economic Development				
531	Convention Center Operations	2,777,103	3,362,034	584,931
582	Finance and Development	1,125,000	0	(1,125,000)
597	Weatherization	461,420	461,420	0
639	Special Services	62,316	62,316	0
		4,425,839	3,885,770	(540,069)
Education				
450	Administrative and Technical Services	347,272	412,937	65,665
453	State Library Resource Center	8,762,967	9,618,640	855,673
606	Arts and Education	78,610	78,610	0
639	Special Services	1,878,948	1,143,178	(735,770)
		11,067,797	11,253,365	185,568
General Government				
187	City Planning	45,000	45,000	0
195	Towing	20,000	25,000	5,000
304	Health Promotion and Disease Prevention	0	2,270	2,270
324	Executive Direction and Administration	9,000	0	(9,000)
325	Senior Services	748,284	2,022,338	1,274,054
326	Client Services - Direct	50,000	0	(50,000)
450	Administrative and Technical Services	0	150,952	150,952
471	Administrative Direction and Control	0	43,533	43,533
583	Neighborhood Services	33,682	34,000	318
		905,966	2,323,093	1,417,127
Health				
240	Animal Health	0	17,000	17,000
302	Environmental Health	1,116,610	180,708	(935,902)
304	Health Promotion and Disease Prevention	740,256	707,772	(32,484)
305	Health Services Initiatives	3,855,395	3,794,207	(61,188)
306	General Nursing Services	5,971,831	6,953,279	981,448
307	Mental Health Services	44,740,934	43,840,279	(900,655)
308	Maternal and Child Health	92,426	511,965	419,539
310	School Health Services	177,493	571,379	393,886
311	Health Services for the Aging	1,246,268	868,413	(377,855)
		57,941,213	57,445,002	(496,211)

STATE GRANTS

REVENUE ESTIMATES: GRANT DETAIL FOR OPERATING

	Fiscal 2003 Amended Budget	Fiscal 2004 Estimate	Budget Change
Public Safety			
115 Prosecution of Criminals	249,215	235,654	(13,561)
201 Field Operations Bureau	7,335,784	7,335,784	0
203 Traffic	28,000	28,000	0
212 Fire Suppression	85,000	85,000	0
214 Support Services	1,008,789	1,008,789	0
215 Fire Alarm and Communications	5,860	5,860	0
319 Ambulance Service	69,200	69,200	0
	8,781,848	8,768,287	(13,561)
Recreation			
471 Administrative Direction and Control	491,326	562,683	71,357
478 General Park Services	704,786	891,462	186,676
480 Regular Recreational Services	120,000	120,000	0
482 Supplementary Recreational Services	1,651,550	1,412,320	(239,230)
505 Park and Street Trees	10,000	0	(10,000)
	2,977,662	2,986,465	8,803
Social Services			
119 Neighborhood Service Centers	2,531,475	2,738,517	207,042
184 Energy Assistance and Emergency Food	1,978,373	1,979,212	839
325 Senior Services	0	1,901,564	1,901,564
326 Client Services - Direct	3,177,264	0	(3,177,264)
327 Client Services - Indirect	465,675	0	(465,675)
350 Office of Children, Youth and Families	3,681,491	1,784,977	(1,896,514)
357 Services for Homeless Persons	4,705,872	3,237,135	(1,468,737)
592 Special Housing Grants	110,000	110,000	0
597 Weatherization	943,249	821,800	(121,449)
605 Head Start	40,000	5,781,344	5,741,344
	17,633,399	18,354,549	721,150
Transportation			
230 Administration	0	115,894	115,894
233 Signs and Markings	6,000	6,000	0
	6,000	121,894	115,894
TOTAL STATE GRANTS	110,070,071	111,982,234	1,912,163

SPECIAL GRANTS

REVENUE ESTIMATES: GRANT DETAIL FOR OPERATING

		Fiscal 2003 Amended Budget	Fiscal 2004 Estimate	Budget Change
Adjudication and Corrections				
115	Prosecution of Criminals	197,173	172,200	(24,973)
Culture				
570	Preservation of Historic Places	75,364	70,876	(4,488)
Debt Service				
129	Conditional Purchase Agreement Payments	236	236	0
Economic Development				
582	Finance and Development	210,000	275,994	65,994
585	Baltimore Development Corporation	120,000	360,000	240,000
639	Special Services	100,000	93,043	(6,957)
		430,000	729,037	299,037
Education				
450	Administrative and Technical Services	1,011,986	1,017,233	5,247
General Government				
152	Employees' Retirement System	5,472,124	4,000,404	(1,471,720)
154	Fire and Police Retirement System	0	3,530,944	3,530,944
177	Administrative Direction and Control	464,419	1,404,990	940,571
260	Construction and Building Inspection	1,000,000	1,623,000	623,000
325	Senior Services	83,800	530,151	446,351
326	Client Services - Direct	353,595	0	(353,595)
471	Administrative Direction and Control	0	9,000	9,000
572	Cable and Communications Coordination	637,453	774,334	136,881
		8,011,391	11,872,823	3,861,432
Health				
240	Animal Control	216,098	3,500	(212,598)
302	Environmental Health	0	50,000	50,000
303	Special Purpose Grants	2,000,000	2,000,000	0
305	Health Services Initiatives	105,738	923,242	817,504
308	Mental and Child Health	5,000	453,162	448,162
310	School Health Services	5,259,099	5,365,921	106,822
311	Health Services for the Aging	84,527	244,506	159,979
		7,670,462	9,040,331	1,369,869
Legislative				
106	Legislative Reference Services	11,400	11,400	0
Public Safety				
129	Conditional Purchase Agreement Payments	215	215	0
202	Investigations	960,000	960,000	0
204	Services Bureau	1,957,583	2,079,114	121,531
224	Office of Criminal Justice	275,000	275,000	0
319	Ambulance Service	9,135,130	9,762,969	627,839

SPECIAL GRANTS**REVENUE ESTIMATES: GRANT DETAIL FOR OPERATING**

	Fiscal 2003 Amended Budget	Fiscal 2004 Estimate	Budget Change
Public Safety - Continued			
583 Neighborhood Services	3,415,000	3,415,000	0
	15,742,928	16,492,298	749,370
Recreation			
479 Special Facilities	114,978	135,400	20,422
480 Regular Recreational Services	450,000	437,630	(12,370)
482 Supplementary Recreational Services	546,536	419,970	(126,566)
	1,111,514	993,000	(118,514)
Sanitation			
515 Solid Waste Collection	0	500,000	500,000
Social Services			
325 Senior Services	0	15,000	15,000
326 Client Services - Direct	982,453	0	(982,453)
350 Office of Children, Youth and Families	1,546,850	100,000	(1,446,850)
357 Services for Homeless Persons	14,820	0	(14,820)
	2,544,123	115,000	(2,429,123)
TOTAL SPECIAL GRANTS	36,806,577	41,014,434	4,207,857

Fiscal 2004
Executive Summary

Appendix

EXECUTIVE SUMMARY

Glossary

ACTIVITY: A subdivision of a program that specifies how the program is performed. Some programs may be accomplished through the performance of only one activity, while other programs may require the performance of two or more activities.

AGENCY: An organization authorized by the Mayor and City Council to operate in the best interest of the public. Each agency is responsible for submitting a budget request outlining projected costs of operation for the upcoming fiscal year to the Director of Finance and/or Planning Commission, as applicable.

APPROPRIATION: The authority to spend and obligate a specified amount from a designated fund account for a specific purpose.

ASSESSABLE BASE: The value of all taxable property within the boundaries of Baltimore City.

ASSESSED VALUATION: A valuation set upon real estate and other taxable property by the City of Baltimore as a basis for levying taxes. By State law, all taxable property must be assessed annually at 100% of market value.

BUDGET: A proposed plan of revenue and expenditure for a given year.

CAPITAL FUND: A set of budget accounts established to plan for specific capital projects financed by revenues received from other City funds, revenue and general obligation bond borrowing, state, federal, county, private and other miscellaneous sources.

CAPITAL BUDGET: The appropriations for capital projects, which comprise the first year of the Capital Improvement Program.

CAPITAL IMPROVEMENT PROGRAM: A six-year plan specifying physical improvements recommended by the Planning Commission after reviewing the requests of City agencies.

CAPITAL PROJECT: An improvement to City property, which by policy of the Board of Estimates must meet defined criteria.

CLASS: Links a job in ascending level of difficulty within a specific type of work.

CLASSIFICATION: Includes those positions with similar duties, level of difficulties, responsibilities and qualification requirements.

CONDUIT ENTERPRISE FUND: Established to budget for revenue charged non-City entities renting space in the City-owned and operated underground conduit system and for operating and capital expenses and reserves for the system.

CONVENTION CENTER BOND FUND: Established in Fiscal 1995 to budget and account for hotel tax revenues to be dedicated to support the payment of principal and interest associated with City indebtedness to finance one-third of the \$151 million cost of the joint city-state expansion of the Baltimore Convention Center.

DEBT SERVICE: Principal and interest payments on debt (bonds) incurred by the City.

DEDICATED FUNDS: Includes revenue, which by law, contract or regulation may be used only to support appropriations for specific purposes.

FISCAL YEAR: The time frame to which the budget applies. For the City of Baltimore, this period is from July 1 through June 30.

FUND: A sum of money segregated for specific activities. Use of this money requires adherence to special regulations established for each type of fund. The funds identified within Baltimore City's budget are the Capital Fund, Conduit Enterprise Fund, Convention Center Bond Fund, General Fund, Internal Service Fund, Loan and Guarantee Enterprise Fund, Motor Vehicle Fund, Parking Enterprise Fund, Parking Management Fund, Special Fund, Water Utility Fund, and Waste Water Utility Fund.

FUND ADJUSTMENT: Represents an adjustment made to appropriations for permanent full-time salaries and wages when a budgeted position is funded from more than one fund source, i.e., General and Federal Funds.

FUNDING SOURCES: Income received which supports the appropriations.

GRADE OR RATE: The designated salary of a budgeted position according to the City authorized pay plan.

GENERAL FUND: A central fund into which most of the City's tax and unrestricted revenues are to support basic City operations and pay-as-you-go (PAYGO) capital projects.

GRANT: A contribution made from either the private sector to the City or by one governmental unit to another unit. The contribution is usually made to support a specified program, function or project.

INTERNAL SERVICE FUND: Established to budget for the financing of goods and/or services provided by certain City agencies to other City agencies or programs on a cost reimbursement basis.

LOAN AND GUARANTEE ENTERPRISE FUND: Established to budget for the self-supporting program of loans and guarantees administered by the Department of Finance pursuant to policies and procedures approved by the Board of Estimates.

MAJOR GOVERNMENTAL FUNCTION: For purposes of comparison, a group of like services rendered by various agencies within the City will be charted together, e.g., Adjudications and Corrections, Economic Development, General Government, Legislative, Public Safety, Social Services, and etc.

MOTOR VEHICLE FUND: Established to budget for highway user revenues distributed to Baltimore City by the State of Maryland. Funds must be used for the construction, reconstruction, or maintenance of the streets and highways in Baltimore City.

OBJECT OF EXPENDITURE: A group of similar services, commodities, equipment or personnel costs used to clarify spending within the budget. Objects of expenditure identified within Baltimore City's budget are:

Salaries: Payment to personnel for services rendered to the City including overtime; shift differential; sick leave conversion; full-time, part-time and contractual personnel costs.

Other Personnel Costs: Payment for benefits provided to City personnel. Included are charges to the City for medical coverage, social security, retirement, unemployment and workers' compensation.

Contractual Services: Payment for services rendered to the City under contractual arrangements such as rents and telephone service.

Materials and Supplies: Payment for consumable materials and supplies such as custodial supplies and heating fuel.

Equipment: Payment for replacement or procurement of City property other than real property.

Grants, Subsidies and Contributions: Payment in support of various non-profit, private sector activities which will provide health, welfare, educational, cultural, and/or promotional benefits to citizens of Baltimore.

Debt Service: Payments for interest and principal of bonds issued by or on behalf of the City.

Capital Improvements: Payment for the acquisition of real property or improvements made to existing City property.

OPERATING BUDGET: A plan, approved by the Board of Estimates, for appropriating funds to agencies for operating costs during the fiscal year. This plan establishes legal expenditure limits and will reflect appropriations budgeted according to programs, sources of funding, and costs of program operation other than capital improvements over \$5,000 or repairs and maintenance over \$100,000.

OPERATING PROGRAM: The budget categorizes agency expenditures by functions identified through programs. Each program can be divided into smaller organizational units, i.e., activities and sub-activities, but the legal level at which the budget controls expenditures is the operating program.

ORDINANCE OF ESTIMATES: A bill, enacted by City Council and approved by the Mayor, which gives legal effect to appropriations.

OUT-OF-TITLE PAY: Compensation received by an employee assigned on a temporary basis, normally not to exceed 120 calendar days, to perform the duties of a permanent budgeted position of a higher class.

OVERTIME: Payments to employees eligible for additional compensation for services rendered after a regularly scheduled work period subject to the provisions of negotiated labor contracts and the Federal Fair Labor Standards Act.

PARKING ENTERPRISE FUND: Established to budget for operating and debt service expenses for City financed garages substantially supported by revenues derived from operation of these garages.

PARKING MANAGEMENT FUND: Established to budget for the administration of the City's parking garages and lots, parking enforcement activities, and operation of the parking garages and lots financed with General Obligation Bonds.

PAY-AS-YOU-GO (PAYGO): Capital projects funded from the current year revenues.

POSITIONS: Represents those permanent full and part-time jobs that have a job number assigned.

Permanent Full-Time: Payments to an employee filling a permanent full-time budgeted position for services rendered on a continuing basis.

Permanent Part-Time: Payments to an employee who works less than a full-time schedule on a continuing basis.

PROGRAM CODE: A three digit numeric code used to identify programs or projects within an agency.

REVENUE: Income generated by taxes, fines, penalties, notes, bonds, investment income, property rental, user charges, federal grants, State grants, private grants, county grants and miscellaneous services.

SALARY AND WAGE DIFFERENTIAL: Added compensation received by certain employees when regularly assigned to night or shift work and to certain employees when required to work under various hazardous conditions.

SALARY AND WAGE SAVINGS: An adjustment made to appropriations resulting from the number of permanent full-time positions which are either vacant or filled by an employee in a lower pay classification.

SEVERANCE PAY: Payments to permanent full-time and permanent part-time employees for amounts due them for accumulated leave balances to include vacation, personal, sick, etc. pursuant to provisions of negotiated labor contracts and Memoranda of Understanding.

SPECIAL FUND: Established to budget for revenues derived from certain state, federal and private governmental grants, and other revenue sources that are restricted to expenditures for specific purposes.

STIPENDS: Payments to participants in certain grant-funded programs for a specific purpose.

SUB-OBJECT OF EXPENDITURE: A subdivision of an object of expenditure in which groups of like services or related articles are broken down into more specific types of expenditures.

SUPPLEMENTARY APPROPRIATIONS: Grants from private or governmental sources (state and federal), which could not be reasonably expected at the time of formulation of the fiscal budget, but are later available. Such additional appropriations must be embodied in a separate ordinance limited to a single program, purpose, activity or project and provide the revenue necessary to pay the appropriation.

TRANSFERS: Charges or credits used as follows:

- To credit a program for costs which are charged as overhead to special grants.
- To transfer proposed appropriations between funds in order to adjust the amounts derived from various sources for a multi-funded program rather than split each object and sub-object of expenditure.
- To reimburse a program for services rendered where the reimbursement is calculated on a fee basis rather than for specific expenditures.

WASTE WATER UTILITY FUND: Established to budget for the operating and capital expenses of the City's sewage facilities.

WATER UTILITY FUND: Established to budget for the operating and capital expenses of the City's water supply system.